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Author:

Monilaws, W.B.

Title:

The rubber state account

Place:

Singapore

Date:

1921

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MASTER NEGATIVE #

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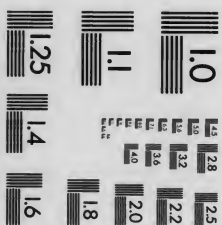
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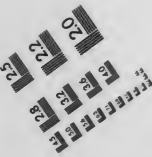
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THE
RUBBER ESTATE
ACCOUNT

BY
W. B. MONILAWS, A.I.A.

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THE
RUBBER ESTATE
ACCOUNT

BY
W. B. MONILAWS, A.I.A.

FRASER & NEAVE, LTD., PRINTERS, SINGAPORE.

1921.

July 13, 1925 N.Y. 1892.
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PREFACE.

IT is not infrequently the case that planters have had little previous experience, if any, in what is really a most important side of rubber estate working, that of keeping the usual records and setting out clear statements in connection with cash transactions, commonly called Book-keeping, and it often happens that their duties on an estate do not, for some time at least, bring them in contact with the work carried on in the Estate office.

The following notes have been compiled in the hope that they may be to them of instructional assistance in what is undoubtedly part of the planter's training.

In no way must the work be taken as a complete résumé of Estate accounting; all it pretends to convey is a general survey of Estate accounting routine. It is only by a knowledge of this that the planter is enabled to keep his eye on costs and expenditure which are of such great importance in Estate Management.

If this work proves helpful to any who are still not quite clear as regards the office side of Estate working I shall be satisfied. All figures and accounts are of course imaginary, and prices given are only for purposes of example.

I take this opportunity of thanking Mr. N. S. Mansergh and Mr. R. E. Smith, C. A. of Seremban for kindly going through my notes, and for much valuable information and advice.

W. B. MONILAWS.

F.M.S. Rubber Planters Estates Ltd.
Jemima Estate,
Mambau, Negri Sembilan,
F.M.S.

October, 1920.

The Rubber Estate Account.

Chapter I.

The Estate Account.

The Estate Account as despatched, monthly or otherwise as the case may be, is the basis on which the Estate Manager, Agents and Secretaries and finally the Board of Directors gauge the actual expenditure which is taking place on their properties, and gives them at a glance the actual costs of each and all work, thus enabling them to watch any increase or decrease of expenditure at any time on any particular branch of work.

In the following pages only the "f.o.b." costs, that is the cost of actually placing the commodity on board ship at port of despatch, are taken into account. The "all in" costs are the "f.o.b." costs plus all charges incurred after the rubber has been placed "free on board," and as these latter do not concern the Estate office, they will not be discussed.

Throughout the working of any financial year the Manager has, or should have, constantly before him that year's estimates. These are drawn up generally during the later months of the previous financial year to act as a guide for all interested to probable expenditure throughout the coming year. These yearly estimates, included in each monthly account, give the expenditure and cost per lb. under various heads, which are anticipated during the coming year, and should be adhered to on every possible occasion.

As the estimates are passed it is a good plan for assistants to be informed of the estimated year's expenditure for works which they are supervising.

An imaginary completed general form of an Estate's monthly account is given in Appendix A.

The expenditure on an Estate which is all young rubber is, of course, entirely relegated to "Capital;" on an Estate in full or practically full bearing to "Revenue," and in the case of a property which is partly immature rubber, the expenditure is split up between Capital and Revenue in proportions decided upon, generally by the Board or their Agents.

Thus under "General Charges," Schedule No. 1, that is charges incurred in the general running of an estate and which can not be definitely placed under either Capital or Revenue, except proportionally, as the charges apply to both heads, the expenditure is divided between the two according to the percentage previously fixed.

Sheet No. 7 is filled up from returns made to and kept in the Estate office and does not refer to actual cash transactions. The items therein do not call for discussion here, suffice it to say that the figures given in the account should always agree with those under the different heads as given, say, for Visiting Agent's reports, the Estate monthly report or returns to Government or the local Planters' Association.

Sheet 8 is completed from the Estate crop book, a convenient form of which is given in Appendix B.

The "daily outturn of coolies" column is filled in from the office daily record of coolies working, while the value for insurance purposes against "Crop Despatched" particulars will vary from time to time care being taken to adjust any short insurance. The final certificate gives, generally, the balance due at the end of the month on check roll account.

This leaves us with sheet Nos. 1 to 5 and the following pages attempt to explain how these are completed.

In addition to the account form given in Appendix A there is always attached a statement giving "Particulars of Expenditure," which details all items of expenditure incurred under each separate heading on sheets 1—3, the figures given in the account proper under "Analysis of Expenditure" being the total month's expenditure only under each head, e.g. item No. 7, Medical, may total say \$1,000 which figure appears on sheet No. 1 as the month's expenditure. In the "Particulars of Expenditure" the various items making up the total are detailed as for example:—

| | |
|----------------------------------|-------------------|
| Visiting doctor for month | \$200.00 |
| Dresser in Charge | 100.00 |
| Lines' Dresser | 50.00 |
| Tamil servants .....days @ | 50.00 |
| Drugs | 200.00 |
| Rations | 200.00 |
| &c.....&c.....&c. | &c. |
| | <u>\$1,000.00</u> |

It is usual to accompany the account for the final month of any financial year with a statement explaining any excessive expenditure over estimate, and with final statements summarising the year's totals, Manager's Account Current with Head Office, Statement of remittances received during the year, Statement of Sundry Revenue, etc., etc. A certificate from the Estate Bank giving balance as at close of the year should also be enclosed.

Chapter II.

Books Employed in Connection with the Estate Accounts.

The numbers and names of books used by various estates probably differ considerably, but the following list will generally be found sufficient for completion of the monthly account.

Contractors' Books.—A book should be kept for each contractor debiting him with any payments made to him, fines imposed, etc., and crediting him with all work done and accepted during the month. It is usual that a balance appears when the account is closed, agreeing, of course, with the Ledger balance, which will be the balance standing at the credit or debit of the contractor in the balance sheet—No. 5 in the account form.

It may be stated here that liabilities in the Balance Sheet are sums due by the Estate, that is accounts showing a credit balance in the ledger, while "Assets" refer to sums due to the Estate, or the debit balances in the ledger.

Crop Book.—This has been discussed in the previous chapter and need not be dealt with further at the moment.

Check Roll.—This is the record, which should be written up daily, of all coolies irrespective of nationality, working on day pay, giving the name of every cooly under his particular gang, Kepala or Kangany, his daily wage, the number of days worked and balance of pay due to him at the end of the month after deduction of any advances in the way of cash, rice, goods from Estate shop and so on.

There is probably no book in connection with Estate accounting which has caused more sleepless nights—and days!—than this, and I think it will be the general opinion that more errors creep in to the check roll than in to all the other books put together. If this is kept up to date and balanced once a week, say on Sundays, there is no reason why the end of the month should present such a nightmare, as it certainly does in some quarters, to those whose duty it is to have the check roll in the office by "the morning of the first."

A general form of check roll is given in Appendix C. The "large" check roll, from which office particulars are taken, is generally written up from the pocket check roll by means of which the morning and afternoon musters and actual coolies on various works during the day are checked.

In addition to the required particulars for each cooly being given daily, two summaries are made at the end of the roll under headings "Abstract" and "Distribution."

The former gives the total days worked each day by coolies on the various gangs and being totalled at the end of the month shows the total days worked, total wages earned, total advances, total balance of pay, for each gang, summarised from the detailed particulars under each gang.

The total number of days worked being known, the Distribution is then written up, showing how many days have been spent on each of the various estate works as weeding, roads, pests, curing etc., this daily total agreeing with the corresponding total under "Abstract," as do the monthly totals for each.

At the end of the month the total wages divided by the total number of days worked gives us what is known as the "Check Roll Average," or average daily wage per cooly; this is generally taken to three places of decimals, and it is this average by which the "Total Pay" column in the distribution is arrived at, e.g. 100 days nursery @ 42.987 cents, \$42.99. The monthly totals under "Total Pay" of the "Abstract" and "Distribution" must of course agree.

It is useful to add to the check roll when written up the Labour Force statement and also a schedule giving weeding particulars for each field.

It will be shown later how the final check roll figures are passed through the necessary books and how they ultimately find their way into the account.

The coolies on check roll are generally paid by the assistant in charge during the early part of the ensuing month and he signs the check roll as so paid, rendering a statement to the office of which the following is an example:—

| | | |
|--|----------------|----------------|
| Cheque received for Balance of Pay as per Check Roll | \$1,000 | |
| Actually paid to coolies as per Cash on Pay Day column | | \$955 |
| Unclaimed Wages Returned to Office | | 25 |
| Temple Fund Collection | | 20 |
| | <u>\$1,000</u> | <u>\$1,000</u> |

The amounts received for "Unclaimed Wages" and "Temple Fund" are credited to their respective accounts as shown later.

Rice Register.—is the book in which rice purchases and issues are recorded and a specimen page, which has been found useful in practice, is given in Appendix D. Such a register is at present required to be kept by Government Order.

A similar register can be kept for ragi, tapioca, or any other food crop produced and issued on the Estate.

Stock Book.—It is usual for Estates to keep a stock of the more important requisites, as changkols, tapping knives, momi chests, box strapping, acetic acid, etc. and these are kept in the stock room, the book being written up giving particulars as in Appendix E. These particulars are completed every month when the book is sent to the Estate Office for the purposes of checking bills rendered for goods received during the month, passing the various supplies issued during the month through the accounts, and agreeing the balance of stock in the store carried forward to next month with the office ledger.

When the above five books have been written up and sent in, and all bills and statements applicable to the month's expenditure, otherwise known as "Journal Instructions," have been received the three most important books in the Estate Office, viz., the Cash Book, the Journal and the Ledger, can be completed, and from these the final particulars for the account are obtained.

Taking these three books *seriatim*.—

The Cash Book.—is the record of receipts and disbursements of money either in actual cash or by means of cheques.

Two pages are required, the left hand page being for "debit" entries or payments made to the Estate, and the right hand page for "Credits" or payments made by the Estate.

This book is conveniently written up from the cheque book but, and as actual cash is received or paid, and the balances at the end of the month agree with the Ledger Balance under "Estate Bank A/C." and "Cash A/C." Should the former balance not agree with the Bank Pass Book balance it is necessary to furnish a statement showing where the difference takes place.

For instance, the Pass Book may show a credit of \$1,300 while the Cash Book and ledger balance is \$1,100 a difference of \$200. The reconciliation statement would be drawn up in the following manner:—

| | |
|----------------------------------|-------------------|
| Balance as per Pass Book | \$1,300 |
| Balance as per Cash Book | \$1,100 |
| | Difference \$ 200 |

The difference being on account of the undernoted cheques drawn but not yet presented:—

| Payee. | Cheque No. | Amount. |
|--------------------|------------|---------|
| Supply Stores | B3856 | \$500 |
| Contractor Ah Seng | B3861 | 20 |
| | | — \$520 |

Less Cheques paid into Bank but not yet credited in pass book:—

| | |
|--------------|---------------|
| A.B. | \$120 |
| C.D. | 200 |
| | — \$320 \$200 |

Proper vouchers or receipts for every payment made must of course be obtained and carefully kept.

The Journal in Estate office work is generally used for entering up all bills, accounts, cash statements, etc., under respective debits and credits. The book is also used in double entry book keeping for opening and closing entries, transfers from one ledger account to another, etc. Its use is mainly to explain why certain accounts are debited and credited.

From the Journal and Cash Book the Ledger is "posted" or written up.

The Ledger is the principal book in connection with accounting and contains an abstract of all entries in the other books. A ledger account is opened for each debit or credit under individual headings, *e.g.*, Members of the Staff, firms with which the Estate has dealings, stock, check roll and so on, and, if the ledger is kept up to date, one can see at a glance exactly how the Estate stands in account with any of its contractors, and other debtors or creditors, also the position of accounts such as the bank account and so on.

At the end of the month the Ledger is balanced, which is done by adding up both sides of each account, and striking the balance, which may be either on the debit or credit side. When the balance of all accounts have been struck the Estate balance sheet—Sheet 5 in account form—can be written up, the total Liabilities and Assets in which must agree.

Each account in the Ledger is indexed in alphabetical order showing the folio number on which it may be found.

It should be remembered that balances on the left or debit side of the ledger are for sums owing to the Estate *i.e.*, Assets, and on the right or credit side for sums owing by the Estate—or Liabilities.

In Appendix F are shown the usual headings for Cash Book, Journal and Ledger.

This chapter has been devoted to the usual books required in Estate Office practice. It remains to see how these are written up and the entries treated before the final figures for the actual account itself can be arrived at.

Chapter III.

THE COMPLETION OF THE BOOKS IN CONNECTION WITH THE ESTATE ACCOUNTS.

I consider the best method of continuing will be to go step by step through an imaginary Estate account. To simplify matters it will suffice if we take an Estate of say 1,000 acres of which 500 acres are in bearing—five fields Nos. 1-5 of 100 acres each—and 500 acres are immature rubber—five fields Nos. 6-10 of 100 acres each. This will give us under "General Charges" 50 per cent. to Capital and 50 per cent. to Revenue expenditure, and will also show the relative expenditure under each head on sheets 2 and 3.

For further simplicity I assume that the Estate has just commenced working and that there are no "balance brought forward" from a previous month, the monthly account to be prepared being the first in the record of a new Company.

The Estimates for the year can be taken as having been submitted and passed as per "Estimated Expenditure" columns in the Imaginary Final Account—Appendix A. The Estimated crop for the financial year is taken as 200,000 lbs. and the crop for the month under review as 20,000 lbs.

The Estimated Expenditure and Costs per lb. columns can be written in at once in the draft final account as these are already known.

Taking it that all reports, statements and accounts have been received at Estate office, we find for attention taking the books in order given in the preceding chapter, firstly the contractors' books which, for convenience I limit to two.

1.

Dr.

Cr.

2.

Dr.

Cr.

(7)

The CROP BOOK, duly written up, is now taken, for which the following figures are given as example:—

| Date. | Rainfall in inches. | Sheet lbs. | No. 1 Crepe. lbs. | No. 2 Crepe. lbs. | Total lbs. |
|------------|------------------------|---------------|----------------------|----------------------|---------------|
| January, 1 | | 345 | 215 | 130 | 690 |
| 2 | | 378 | 209 | 145 | 732 |
| 3 | 1.38 | Rain no | tapping | .. | .. |
| 4 | | 360 | 261 | 139 | 760 |
| 5 | | 350 | 224 | 130 | 704 |
| 6 | .15 | 250 | 222 | 98 | 670 |
| 7 | | 300 | 258 | 105 | 663 |
| 8 | | 396 | 227 | 142 | 765 |
| 9 | | 365 | 206 | 125 | 696 |
| 10 | | 320 | 216 | 136 | 672 |
| 11 | .83 | 152 | 163 | 61 | 376 |
| 12 | | 360 | 226 | 139 | 725 |
| 13 | | 375 | 243 | 132 | 750 |
| 14 | | 391 | 170 | 135 | 696 |
| 15 | .96 | .. | 311 | 76 | 387 |
| 16 | | 396 | 236 | 150 | 782 |
| 17 | | 420 | 191 | 149 | 760 |
| 18 | | 405 | 192 | 138 | 735 |
| 19 | | 390 | 180 | 116 | 686 |
| 20 | | 350 | 233 | 137 | 720 |
| 21 | | 356 | 213 | 126 | 695 |
| 22 | 2.25 | Rain no | tapping | .. | .. |
| 23 | | 398 | 201 | 139 | 738 |
| 24 | | 375 | 217 | 130 | 722 |
| 25 | | 352 | 218 | 135 | 705 |
| 26 | | 370 | 225 | 135 | 730 |
| 27 | | 343 | 231 | 130 | 704 |
| 28 | .06 | 286 | 207 | | 606 |
| 29 | | 389 | 215 | 147 | 751 |
| 30 | | 320 | 284 | 126 | 730 |
| 31 | .03 | 400 | 206 | 144 | 750 |
| Totals | 5.66 | 9,892 | 6,400 | 3,708 | 20,000 |
| Previously | | | | | |
| To date | 5.66 | 9,892 | 6,400 | 3,708 | 20,000 |
| Estimate. | | 110,000 | 60,000 | 30,000 | 200,000 |

DESPATCH.

| Invoice No. | No. of Cases. | Sheet lbs. | No. 1 Crepe lbs. | No. 2 Crepe lbs. | Total lbs. |
|-------------------|---------------|------------|------------------|------------------|------------|
| Previously | | | | | |
| This month 1/2 .. | 53 | 5,000 | 2,800 | 1,200 | 9,000 |
| Totals 1/2 | 53 | 5,000 | 2,800 | 1,200 | 9,000 |

From above, sheet No. 8 in the final account can be practically completed as in Appendix A.
We now come to the CHECK ROLL which we shall take as giving us the following statements:—

LABOUR FORCE.

| | Tamils. | Chinese. | Others. | Total. |
|-------------------------------|---------|----------|---------|--------|
| As at 1st January, 19..... .. | 150 | 220 | 5 | 375 |
| Add recruited from Coast .. | 3 | | | 3 |
| " Locally | | 30 | | 30 |
| | 153 | 250 | 5 | 408 |
| Less died | 1 | | | |
| absconded | | 1 | | 2 |
| | 152 | 249 | 5 | 406 |

WEEDING STATEMENT.

| Field No. | Acreage. | Weeded on | Total days. | Cost per acre. | Total Cost | |
|-----------|----------|-----------------|-------------|----------------|------------|----------|
| | | | | | Revenue. | Capital. |
| 1 | 100 | Tamil contract | .. | -40 | \$40.00 | |
| 2 | 100 | " | .. | -40 | 40.00 | |
| 3 | 100 | " | .. | -40 | 40.00 | |
| 4 | 100 | " | .. | -40 | 40.00 | |
| 5 | 100 | " | .. | -40 | 40.00 | |
| 6 | 100 | Tamil Day Pay | .. | -40 | 40.00 | |
| | | C.R. Av. 44.051 | 103 | -45.37 | | \$45.37 |
| 7 | 100 | " | 112 | -49.34 | | 49.34 |
| 8 | 100 | " | 148 | -65.20 | | 69.20 |
| 9 | 100 | " | 211 | -92.94 | | 92.94 |
| 10 | 100 | " | 275 | -121.14 | | 121.14 |
| | 1,000 | | 849 | | \$200.00 | \$373.99 |

Giving 1,000 acres weeded at an all in cost of 57.40 cents per acre.

| ABSTRACT— | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | Totals |
|-------------------------------------|----|-----|----|-----|-----|------|-----|----|-----|-----|-----|-----|------|-----|----|-----|-----|-----|-----|-----|-----|----|----|-----|-----|-----|-----|-----|----|-----|-----|-----|--------|
| Ramasamy Kgy. Gang (75 coolies). | .. | 70 | 21 | 69 | 69 | 70½ | 68 | 21 | 68 | 65 | 67 | 70 | 71½ | 73 | 21 | 72 | 68 | 68 | 70 | 73 | 69 | 21 | 21 | 67 | 68 | 70 | 72 | 73 | 21 | 71 | 69 | 70 | 1867 |
| Murugan Kgy. Gang (50 coolies). | .. | 45 | .. | 45 | 47 | 46 | 48 | .. | 47 | 46 | 44 | 48 | 45 | 46 | .. | 44 | 43 | 42 | 43 | 45 | 47 | .. | .. | 42 | 46 | 45 | 46 | 44 | .. | 44 | 46 | 45 | 1129 |
| Vellan Kgy. Gang (26 coolies). | .. | 22 | .. | 22 | 23 | 21 | 20 | .. | 22 | 23 | 24 | 23 | 22 | 23 | .. | 23 | 24 | 25 | 24 | 23 | 22 | .. | .. | 22 | 23 | 25 | 24 | 21 | .. | 22 | 24 | 24 | 571 |
| Totals | .. | 137 | 21 | 136 | 139 | 137½ | 136 | 21 | 137 | 134 | 135 | 141 | 138½ | 142 | 21 | 139 | 135 | 135 | 137 | 141 | 138 | 21 | 21 | 131 | 137 | 140 | 142 | 138 | 21 | 137 | 139 | 139 | 3567 |

J2. J2

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | Total days. | Rate. | Amount. |
|----------------------|----|----|----|----|----|-----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-------------|--------|---------|
| Hospital Servants | .. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 124 | 44.051 | 54.62 |
| General Upkeep | .. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 124 | .. | 54.62 |
| Cartmen | .. | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 124 | .. | 54.62 |
| Line Nurse | .. | 1 | .. | 1 | 1 | 1 | 1 | .. | 1 | 1 | 1 | 1 | 1 | 1 | .. | 1 | 1 | 1 | 1 | 1 | 1 | .. | .. | 1 | 1 | 1 | 1 | 1 | .. | 1 | 1 | 1 | 25 | .. | 11.01 |
| Pruning:— | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fields 1-5 | .. | 2 | .. | 2 | 2 | 2 | 2 | .. | 2 | 2 | 2 | 2 | 2 | 2 | .. | 2 | 2 | 2 | 2 | 2 | 2 | .. | .. | 1 | 1 | 1 | 1 | 1 | .. | 1 | 1 | 1 | 25 | .. | 11.01 |
| „ 6-10 | .. | 1 | .. | 1 | 1 | 1 | 1 | .. | 1 | 1 | 1 | 1 | 1 | 1 | .. | 1 | 1 | 1 | 1 | 1 | 1 | .. | .. | 1 | 1 | 1 | 1 | 1 | .. | 1 | 1 | 1 | 25 | .. | 11.01 |
| Pests and Diseases:— | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fields 1-5 | .. | 6 | .. | 6 | 6 | 6 | 6 | .. | 6 | 6 | 6 | 6 | 6 | 6 | .. | 6 | 6 | 6 | 6 | 6 | 6 | .. | .. | 6 | 6 | 6 | 6 | 6 | .. | 6 | 6 | 6 | 150 | .. | 66.08 |
| „ 6-10 | .. | 6 | .. | 6 | 6 | 6 | 6 | .. | 6 | 6 | 6 | 6 | 6 | 6 | .. | 6 | 6 | 6 | 6 | 6 | 6 | .. | .. | 6 | 6 | 6 | 6 | 6 | .. | 6 | 6 | 6 | 150 | .. | 66.08 |
| Packing | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 35 | .. | 15.42 |
| Curing | .. | 10 | 10 | 5 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 9 | 5 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 299 | .. | 131.71 |
| Store Watchman | .. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 31 | .. | 13.67 |
| Peon | .. | 1 | 1 | 1 | 1 | 1 | 1 | .. | 1 | 1 | 1 | 1 | 1 | 1 | .. | 1 | 1 | 1 | 1 | 1 | 1 | .. | 1 | 1 | 1 | 1 | 1 | 1 | .. | 1 | 1 | 1 | 27 | .. | 11.89 |
| Roads and Drains | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fields 1-5 | .. | 3 | .. | 3 | 3 | 3 | 3 | .. | 3 | 3 | 3 | 3 | 3 | 3 | .. | 3 | 3 | 3 | 3 | 3 | 3 | .. | .. | 3 | 3 | 3 | 3 | 3 | .. | 3 | 3 | 3 | 75 | .. | 33.03 |
| „ 6-10 | .. | 36 | .. | 39 | 42 | 41 | 39 | .. | 37 | 35 | 34 | 38 | 34 | 39 | .. | 37 | 32 | 33 | 39 | 45 | 42 | .. | .. | 43 | 44 | 47 | 49 | 45 | .. | 45 | 66 | 66 | 1,047 | .. | 461.21 |
| Weeding 6-10 | .. | 40 | .. | 41 | 36 | 35½ | 36 | .. | 39 | 38 | 40 | | | | | | | | | | | | | | | | | | | | | | | | |

Hospital Servants—1 dhooby, 2 cleaners, 1 Watchman. General Upkeep—2 line sweepers, 2 gardeners. Pests and Diseases—Fields 1-5—White ants, and Wind breaks. Fields 6-10—White ants, fomes and diplodia. Roads and Drains
Fields 1-5—General repairs to main road through old rubber. Roads and drains Field 6-10—15 chains new road over clearings \$30.79 per chain. Weeding—See weeding statement. Cultivation—Field 2—28 acres \$7.87 per acre.

The next book we come to is the Rice Register which presents no difficulty. I shall take the months' entries as being as follows:—

ESTATE RICE REGISTER, 19 .

| Date. | STOCK IN HAND. | | | | PURCHASED. | | | | FROM WHOM PURCHASED. | ISSUED. | | | | Price per Gantong. | No of Coolies. | REMARKS. |
|-----------|-----------------|-----------------------|-------------|--------|-----------------|--------|-------------|------------------------------------|----------------------|-----------------|--------|-------------|------------|--------------------------|-------------------|---------------------------|
| | Parboiled Rice. | | White Rice. | | Parboiled Rice. | | White Rice. | | | Parboiled Rice. | | White Rice. | | | | |
| | Gantongs. | Value | Gantongs. | Value. | Gantongs. | Value. | Gantongs. | Value. | | Gantongs. | Value. | Gantongs. | Value. | | | |
| 19..... | | | | | | | | | | | | | | | | |
| January 1 | | | | | | | 1,600 | \$2,092 (including cartage). | Rice Supply Agency | | | 615 | \$800.00 | \$1.30 | 200 | Contractor Ah Seng. |
| | | | | | | | | | | | | 20 | 26.00 | 1.30 | 5 | Contractor Ramasamy. |
| | | | | | | | | | | | | 604 | 241.60 | 0.40 | 151 | Tamils on Check Roll. |
| | | | | | | | | | | | | 8 | 10.64 | 1.32 | 4 | Manager's servants. |
| | | | | | | | | | | | | 8 | 10.64 | 1.32 | 2 | 1st Assistant's servants. |
| | | | | | | | | | | | | 8 | 10.64 | 1.32 | 2 | 2nd Assistant's servants. |
| | | | | | | | | | | | | 4 | 5.32 | 1.32 | 1 | Clerk's servant. |
| | | | | | | | | | | | | 4 | 5.32 | 1.32 | 1 | Conductor's servant. |
| | | | | | | | | | | | | | | | | |
| Totals | | | | | | | 1,600 | \$2,092 | | | | 1,271 | \$1,110.16 | 87.34 | 366 | |
| | | | | | | | | | | | | | | | | |
| | | Loss on Issues | | | | | | | | | | | 547.56 | 43.08 | | J3. |
| | | Balance to next month | | | | | | | | | | 329 | 434.28 | \$1.32 | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | 1,600 | \$2,092 | | | | 1,600 | 2,092.00 | \$1.32 | | |

N. B.—It is a point for discussion as to the best method of treating the loss on rice issues—\$547.56 in our case. I have transferred this to item 18 in the account under Rice Loss. I have known this treated as a recruiting expenditure (item 13); as a contingency (item 10); or added to the total pay on check roll and divided amongst the different works in the distribution. The latter is, I think, the soundest method.

The Stock Book is next in order and we find the entries to be:—

.....Estate Stock Account for January, 19....

| | Balances from last month. | Purchased this month. | Used this month. | Balance to next month. | Remarks. |
|------------------------------|---------------------------------|--------------------------|--|---------------------------|----------|
| Momi Chests | | 100 | 2 broken 53 despatched | 45 | |
| Hoop iron Reels | | 12 | 3 | 9 | |
| Nails kegs. | | 2 | 1/2 | 1 1/2 | |
| Acetic Acid Jars | | 5 | 3 | 2 | |
| Collecting Cups | | 5,000 | .. | 5,000 | |
| Tapping knives | | 6 doz. | 1 doz. | 5 doz. | |
| Spouts | | 5,000 | 1,000 | 4,000 | |
| Kerosine Oil | | 6 tins. | 1 store watchman 1 lines do. 1 Manager 1 Hospital | 2 | |
| Lubricating Oil | | 4 Gallons | 1 Gallon | 3 Gallons | |
| Cup hangers | | 2,000 | 1,000 | 1,000 | |
| Latex Pails | | 30 | 30 | .. | |
| Brass Wire Gauze, sq. ft. .. | | 50 | 20 | 30 | |
| Changkols | | 50 | 40 | 10 | |
| Forks | | .. | .. | .. | |
| Sodium Bisulphite drums .. | | 1 | 1/2 | 1/2 | |
| Cotton Waste lbs. | | 20 lbs. | 3 lbs. | 17 lbs. | |
| Charcoal Piculs | | 60 | 35 | 25 | |
| Tar tins | | 2 | 1/2 | 1 1/2 | |
| Axes | | 12 | 6 | 6 | |
| Engine grease tins | | 1 | 1/4 | 3/4 | |
| Hurricane lamps | | 3 | 1 store watchman 1 lines do. | 1 | |
| Pruning knives | | 12 | 6 | 6 | J5 |

Sheet 6 in the account can now be completed so far as the particulars given in the Stock Book permit, i.e., under "Quantity" columns for goods purchased, used and carried forward.

(Folio) 2.

Cash Book

(Folio) 2.

Cr.

Dr.

The Cash Book having been written up from the cheque book and record of cash receipts and payments, we find entries which read:—

| Date. | Folio. | Bank. | Cash. | Date. | Folio. | Bank. | Cash. |
|--|--------|-------------|----------|---|--------|-------------|----------|
| 19.... | | | | 19.... | | | |
| January 1 To Account Current remittance .. | J5 | \$10,000.00 | | January 5 By Contractor Ah Seng .. | L22 | \$500.00 | |
| 6 " Bank Account by cheque .. | J5 | | \$100.00 | 6 " Cash Account .. | J5 | 100.00 | |
| 10 " Unclaimed Wages .. | L10 | | 25.00 | 6 " Estate Account—expenses obtaining cash .. | L1 | | \$5.00 |
| 10 " Temple Fund Account .. | L11 | | 20.00 | 8 " Estate Account—2 cart licenses .. | L1 | 24.00 | |
| 20 " Sundry Earnings .. | L12 | | 50.00 | 8 " Estate shop .. | L38 | 300.00 | |
| 20 " 2,000 stumps at \$25 .. | | | | 9 " Estate Account—freight on changkols .. | L1 | | 0.50 |
| | | | | 9 " Estate Account—freight on furniture .. | L1 | | 2.50 |
| | | | | 15 " Contractor Ramasamy Account .. | L24 | 150.00 | |
| | | | | 15 " Stamps Account .. | L40 | | 5.00 |
| | | | | 28 " Contractor Ah Seng .. | L22 | | 50.00 |
| | | | | 31 " Supply Agency Account .. | L28 | 1,000.00 | |
| | | | | 31 " Balances .. | | 7,925.00 | 132.00 |
| | | \$10,000.00 | \$195.00 | | | \$10,000.00 | \$195.00 |

(12)

(13)

The figures given in the foregoing books are now ready for "journalising," in addition to which we shall find that we have several bills relative to dealings during the month, and there are always certain standing journal entries to be made monthly for which "instructions" are not required, for instance Salaries and Allowances.

The following bills or debit notes may be taken as having been presented:—

| | | |
|---|-------------------|-----|
| I. Supply Agency for:— | | |
| 100 momi chests @ \$2.50 | \$250.00 | |
| 12 reels hoop iron @ \$2.50 | 30.00 | |
| 2 kegs nails @ \$20.00 | 40.00 | |
| 5 jars acetic acid @ \$25.00 | 125.00 | |
| 5,000 porcelain cups @ \$40.00 per 1,000 | 200.00 | |
| 6 dozen tapping knives @ \$6.00 per dozen | 36.00 | |
| 5,000 spouts @ \$5.00 per 1,000 | 25.00 | |
| 6 tins kerosene oil @ \$3.00 | 18.00 | |
| 4 gallons lubricating oil @ \$2.00 per gallon | 8.00 | |
| 2,000 cup hangers @ \$26.00 per 1,000 | 52.00 | |
| 30 latex pails @ \$3.00 | 90.00 | |
| 50 sq. ft. brass wire gauze @ \$0.80 | 40.00 | |
| 50 changkols @ \$2.50 | 125.00 | |
| 1 drum sodium bisulphite @ \$26.00 | 26.00 | |
| 20 lbs. cotton waste @ \$0.30 | 6.00 | |
| 2 tins tar @ \$2.50 | 5.00 | |
| 12 Axes @ \$3.50 | 42.00 | |
| 1 tin Engine grease | 3.00 | |
| 3 hurricane lamps @ \$4.00 | 12.00 | |
| 12 pruning knives @ \$2.50 | 30.00 | |
| Cartage and cooly hire on above | 5.00 | |
| | <u>\$1,168.00</u> | J3. |
| II. Charcoal Produce Co. for:— | | |
| 60 piculs charcoal @ \$1.60 | \$96.00 | |
| Cartage | 0.40 | |
| | <u>\$96.40</u> | J4. |
| III. Engineering Co. for:— | | |
| Repairs to machines at factory | \$55.00 | J4. |
| IV. Shippers Co. for:— | | |
| Duty on 53 cases Invoice Nos. 1/2 | \$211.52 | |
| Railage | 1.30 | |
| Shipping charges | 7.80 | |
| Bill of Lading | 0.10 | |
| | <u>\$220.72</u> | J4. |
| V. Recruiters Co. for:— | | |
| Charges on 2 coolies from Coast | \$ 1.80 | |
| Commission | 10.00 | |
| Passage of one kangany to India | 18.00 | |
| | <u>\$29.80</u> | J4. |

| | | | | | | | | | |
|---|----|----|----|----|----|----|----|----|-----------------------|
| VI. Rice Supply Agency for :— | | | | | | | | | |
| 1,600 gantongs rice @ \$1.30 | .. | .. | .. | .. | .. | .. | .. | .. | \$2,080.00 |
| Cartage on above | .. | .. | .. | .. | .. | .. | .. | .. | 12.00 |
| | | | | | | | | | <u>\$2,092.00</u> J4. |
| VII. Rice Stock Account from Rice Register :— | | | | | | | | | |
| 8 gantongs supplied to Manager's servants | .. | .. | .. | .. | .. | .. | .. | .. | \$10.64 |
| 8 " " No. 1 Assistant's servants | .. | .. | .. | .. | .. | .. | .. | .. | 10.64 |
| 8 " " No. 2 " " | .. | .. | .. | .. | .. | .. | .. | .. | 10.64 |
| 4 " " Clerks | .. | .. | .. | .. | .. | .. | .. | .. | 5.32 |
| 4 " " Conductor's | .. | .. | .. | .. | .. | .. | .. | .. | 5.32 |
| | | | | | | | | | <u>\$42.56</u> J4. |
| VIII. Drugs Supply Co. :— | | | | | | | | | |
| Drugs for month | .. | .. | .. | .. | .. | .. | .. | .. | <u>\$150.00</u> J4. |
| IX. Furniture Co. for :— | | | | | | | | | |
| 1 desk for office | .. | .. | .. | .. | .. | .. | .. | .. | \$25.00 |
| 1 dining table for No. 1 Assistant | .. | .. | .. | .. | .. | .. | .. | .. | 55.00 |
| Crates and Packing | .. | .. | .. | .. | .. | .. | .. | .. | 10.50 |
| | | | | | | | | | <u>\$90.50</u> J4. |
| X. Stationery Co. for :— | | | | | | | | | |
| Sundry stationery | .. | .. | .. | .. | .. | .. | .. | .. | <u>\$10.00</u> J4. |
| XI. Estate Shop for :— | | | | | | | | | |
| Rice and bran for bulls | .. | .. | .. | .. | .. | .. | .. | .. | \$40.00 |
| 3 katties rope @ \$0.65 | .. | .. | .. | .. | .. | .. | .. | .. | 1.95 |
| Shoeing cattle | .. | .. | .. | .. | .. | .. | .. | .. | 6.00 |
| Porterage on telegram re despatch of coolies | .. | .. | .. | .. | .. | .. | .. | .. | 0.50 |
| Freight on stationery | .. | .. | .. | .. | .. | .. | .. | .. | 0.25 |
| Hospital Rations | .. | .. | .. | .. | .. | .. | .. | .. | 120.00 |
| Hospital sundries, cloth, soap, etc. | .. | .. | .. | .. | .. | .. | .. | .. | 15.00 |
| 1 burial fee paid | .. | .. | .. | .. | .. | .. | .. | .. | 2.00 |
| | | | | | | | | | <u>\$185.70</u> J4. |
| XII. Estate Agents for :— | | | | | | | | | |
| Fee for month | .. | .. | .. | .. | .. | .. | .. | .. | \$100.00 |
| Cables and telegrams | .. | .. | .. | .. | .. | .. | .. | .. | 5.00 |
| Premium on policy insuring Estate buildings | .. | .. | .. | .. | .. | .. | .. | .. | 200.00 |
| | | | | | | | | | <u>\$305.00</u> J5. |
| XIII. Postage Book for :— | | | | | | | | | |
| Postages during month | .. | .. | .. | .. | .. | .. | .. | .. | \$3.20 |
| Stamp on receipt | .. | .. | .. | .. | .. | .. | .. | .. | 0.04 |
| | | | | | | | | | <u>\$3.24</u> J5. |

All items which appear as Estate Expenditure have been journalised under "Estate Account" and we are now in a position to write up the Journal fully when the entries will be ready for posting in the Ledger.

It is usual to ink in on instructions and books the folio of the Book in or from which the Entry has been made—thus J 27 refers to page 27 in the Journal, C.B.8 page 8 in the Cash book, and L 110 page 110 in the ledger.

Entries can be shortened by collecting together bills relating to Estate Account and posting these in one lump total as a debit, the corresponding credits being the separate firms and others to whom payments are due. Entries however will here be made in full.

Going through all previous books and accounts in order given, the Journal for the month will be written up as follows taking standing journal entries first.

Folio 1. Journal.

| Item No. in Expend. Parts. | | Posted. | Dr. | Cr. |
|-------------------------------------|-------|-------------------|-----|------------|
| STANDING ENTRIES. | | | | |
| Estate Account:— | | | | |
| 1 Manager Salary for month | .. .. | \$500.00 | L1 | \$1,900.00 |
| 2 " Allowance | .. .. | 50.00 | | |
| 5 " Motor Car allowance for month | .. .. | 50.00 | | |
| 1 1st Assistant Salary for month | .. .. | 300.00 | | |
| 2 " Allowance | .. .. | 20.00 | | |
| 5 " Bicycle | .. .. | 10.00 | | |
| 1 2nd Assistant Salary for month | .. .. | 250.00 | | |
| 2 " Allowance | .. .. | 20.00 | | |
| 5 " Bicycle | .. .. | 10.00 | | |
| 7 Visiting Doctor for month | .. .. | 200.00 | | |
| 7 Hospital Dresser Salary for month | .. .. | 150.00 | | |
| 15 Office Clerk | .. .. | 130.00 | | |
| 1 Field Conductor | .. .. | 130.00 | | |
| 32 Fitter | .. .. | 60.00 | | |
| 46 Hunter | .. .. | 20.00 | | |
| | | <u>\$1,900.00</u> | | |
| Manager's Account | | | | |
| 1st Assistant's Account | .. .. | .. | L13 | \$600.00 |
| 2nd Assistant's Account | .. .. | .. | L14 | 330.00 |
| Visiting Doctor's Account | .. .. | .. | L15 | 280.00 |
| Hospital Dresser's Account | .. .. | .. | L16 | 200.00 |
| Office Clerk's Account | .. .. | .. | L17 | 150.00 |
| Field Conductor's Account | .. .. | .. | L18 | 130.00 |
| Fitter Account | .. .. | .. | L19 | 130.00 |
| Hunter Account | .. .. | .. | L20 | 60.00 |
| | | | L21 | 20.00 |
| Carried forward .. | | | | |

| Item No. in Expend. Parts. | | Posted. | Dr. | Cr. |
|-------------------------------|--|---------|------------|------------|
| | Brought forward .. | | | |
| | CONTRACTORS' BOOKS. | | | |
| | Contractor Ah Seng Account:— | L22 | \$820.00 | |
| 30 | Estate Account fines for bad tapping .. | L1 | | \$ 20.00 |
| | Rice Stock Account:—615 gantongs @ \$1.30 say .. | L23 | | 800.00 |
| | Estate Account:— | L1 | \$3,398.55 | |
| 30 | 20,000 lbs. rubber @ 15 cents .. | | | \$3,000.00 |
| 25 | 10 acres cultivated Field 1 @ \$12.00 .. | | | 120.00 |
| 23 | 5 chains new road @ \$35.00 per chain .. | | | 175.00 |
| 8 | Repairs to bullock cart .. | | | 5.25 |
| 17 | " bungalow .. | | | 26.30 |
| 53 | 6 acres cultivated Field 7 @ \$12.00 .. | | | 72.00 |
| | Contractor Ah Seng Account .. | L22 | | \$3,398.55 |
| | Contractor Ramasamy Account .. | L24 | \$ 31.00 | |
| | Sundry Earnings:—Fines for straying of bulls .. | L12 | | \$ 5.00 |
| | Rice Stock Account:—20 gantongs rice @ \$1.30 .. | L23 | | 26.00 |
| | Estate Account:— | L1 | \$881.00 | |
| 21 | 500 acres Fields 1—5 weeded @ \$0.40 .. | | | \$200.00 |
| 41 | 2 carts transporting rubber @ \$3.00 .. | | | 6.00 |
| 50 | 10 acres timber clearing No. 8 @ \$20.00 .. | | | 200.00 |
| 28 | 1,000 trees thinned No. 3 @ \$0.30 .. | | | 300.00 |
| 52 | 700 trees thinned No. 10 @ \$0.25 .. | | | 175.00 |
| | Contractor Ramasamy Account .. | L24 | \$881.00 | |
| | CHECK ROLL | | | |
| | Check Roll Account:— | L25 | \$241.60 | |
| | Rice Stock Account:—Advances to Tamils on check roll .. | L23 | | \$241.60 |
| | Check Roll Account:— | L25 | \$300.00 | |
| | Estate Shop Account:—Supplies to Tamils on check roll .. | L38 | | \$300.00 |
| | Estate Account:— | | | |
| 7 | Hospital servants 124 days @ 44.051 .. | L1 | \$1,571.29 | |
| 16 | General Upkeep 124 " " .. | | | 54.62 |
| 8 | Cartmen 56 " " .. | | | 24.67 |
| 7 | Line Nurse 25 " " .. | | | 11.01 |
| 26 | Pruning Fields 1-5 50 " " .. | | | 22.02 |
| 49 | " " 6-10 25 " " .. | | | 11.01 |
| 22 | Pests " 1-5 150 " " .. | | | 66.08 |
| 46 | " " 6-10 150 " " .. | | | 66.08 |
| 38 | Packing 35 " " .. | | | 15.42 |
| 32 | Curing 299 " " .. | | | 131.71 |
| | Brought forward .. | | | |

| Item No. in Expend. Parts. | | Posted. | Dr. | Cr. |
|-------------------------------|--|---------|------------|-------------------|
| | Brought forward .. | | | |
| | CHECK ROLL.—Contd. | | | |
| 35 | Store Watchman 31 days @ 44.051 .. | | | 13.67 |
| 15 | Peon 27 " " .. | | | 11.89 |
| 23 | Roads and Drains 75 " " .. | | | 33.03 |
| 47 | Fields 1-5 6-10 1047 " " .. | | | 461.21 |
| 45 | Weeding Fields 6-10 849 " " .. | | | 373.99 |
| 25 | Cultivation Field No. 2 500 " " .. | | | 220.26 |
| | | | | <u>\$1,571.29</u> |
| | Check Roll Account .. | | | \$1,571.29 |
| | RICE REGISTER. | | | |
| 18 | Estate Account:—Total rice loss during month .. | L1 | \$547.56 | |
| | Rice Loss Account .. | L25 | | \$547.56 |
| | Rice Loss Account .. | L25 | \$547.56 | |
| | Rice Stock Account .. | L23 | | \$547.56 |
| | Here are Journalised the Accounts submitted from Business Firms, &c., thus:— | | | |
| | Stock Account .. | L26 | \$1,163.00 | |
| | 100 momi chests @ \$2.50 .. | | | \$250.00 |
| | 12 reels hoop iron @ \$2.50 .. | | | 30.00 |
| | 2 kegs nails @ \$20.00 .. | | | 40.00 |
| | 5 jars acetic acid @ \$25.00 .. | | | 125.00 |
| | 5,000 porcelain cups @ \$40.00 per 1,000 .. | | | 200.00 |
| | 6 dozen tapping knives @ \$6.00 per dozen .. | | | 36.00 |
| | 5,000 spouts @ \$5.00 per 1,000 .. | | | 25.00 |
| | 6 tins kerosine oil @ \$3.00 .. | | | 18.00 |
| | 4 gallons lubricating oil @ \$2.00 per gallon .. | | | 8.00 |
| | 2,000 cup hangers @ \$26.00 per 1,000 .. | | | 52.00 |
| | 30 latex pails @ \$3.00 .. | | | 90.00 |
| | 50 sq. ft. brass wire gauze @ \$0.80 .. | | | 40.00 |
| | 50 changkols @ \$2.50 .. | | | 125.00 |
| | 1 drum sodium sulphite .. | | | 26.00 |
| | 20 lbs. cotton waste @ \$0.30 .. | | | 6.00 |
| | 2 tins tar @ \$2.50 .. | | | 5.00 |
| | 12 axes @ \$3.50 .. | | | 42.00 |
| | 1 tin engine grease @ \$3.00 .. | | | 3.00 |
| | 3 hurricane lamps @ \$4.00 .. | | | 12.00 |
| | 12 pruning knives @ \$2.50 .. | | | 30.00 |
| 5 | Estate Account:—Cartage and cooly hire on sundries .. | L1 | \$ 5.00 | |
| | Supply Agency .. | L28 | | \$1,168.00 |
| | Carried forward .. | | | |

| Item No. in Expend. Parts. | | Posted. | Dr. | Cr. |
|-------------------------------|--|---------|------------|------------|
| | Brought forward .. | | | |
| | Stock Account :—60 piculs charcoal .. | L26 | \$ 96.00 | |
| 32 | Estate Account :—Cartage on charcoal .. | L1 | 0.40 | |
| | Charcoal Produce Co. .. | L29 | .. | \$ 96.40 |
| 33 | Estate Account :—Repairs to machines at factory | L1 | \$ 55.00 | |
| | Engineering Co. | L30 | .. | \$ 55.00 |
| | Estate Account | L1 | \$220.72 | |
| 40 | Duty on 53 cases Inv. 1/2 | | | \$211.52 |
| 41 | Railage " " " " | | | 1.30 |
| 42 | Shipping charges " " " " | | | 7.80 |
| 42 | Bills of Lading " " " " | | | 0.10 |
| | Shippers Co. | | | .. |
| | Estate Account | L31 | | \$220.72 |
| 13 | Charges on 2 coolies from Coast | L1 | \$ 29.80 | |
| 13 | Commission " " " " | | | 10.00 |
| 13 | Passage on 1 kangany to India | | | 18.00 |
| | Recruiters Co. | L32 | | \$ 29.80 |
| | Rice Stock Account | L23 | \$2,092.00 | |
| | 1,600 gantongs @ \$1.30 | | | \$2,080.00 |
| | Cartage on above | | | 12.00 |
| | Rice Supply Agency | L33 | | \$2,092.00 |
| | Manager A/c.:—8 gantongs rice for servants | | | \$ 10.64 |
| | 1st Assistant 8 " " " " | L13 | \$ 10.64 | |
| | 2nd " 8 " " " " | L14 | 10.64 | |
| | Clerk A/c. 4 " " " " | L15 | 10.64 | |
| | Conductor A/c. 4 " " " " | L18 | 5.32 | |
| | | L19 | 5.32 | |
| | Rice Stock Account | L23 | .. | \$ 42.56 |
| 7 | Estate Account :—Drugs for month | L1 | \$ 150.00 | |
| | Drug Supply Co. Account | L34 | .. | \$ 150.00 |
| | Estate Account | L1 | \$ 90.50 | |
| 63 | 1 desk for office | | | \$ 25.00 |
| 63 | 1 dining table for No. 1 Assistant | | | 55.00 |
| 63 | Cases and packing above | | | 10.50 |
| | Furniture Co. Account | L36 | .. | \$ 90.50 |
| 12 | Estate Account :—Stationery for month | L1 | \$ 10.00 | |
| | Stationery Co. Account | L37 | .. | \$ 10.00 |
| | Estate Account | L1 | \$ 185.70 | |
| 8 | Rice and bran for bulls | | | \$ 40.00 |
| 8 | 3 katties rope @ \$0.65 | | | 1.95 |
| 8 | Shoeing cattle | | | 6.00 |
| 13 | Porterage on telegram re despatch of coolies | | | 0.50 |
| 12 | Freight on stationery | | | 0.25 |
| 7 | Hospital rations | | | 120.00 |
| 7 | " sundries: cloth, soap, etc. | | | 15.00 |
| 7 | 1 burial fee paid | | | 2.00 |
| | Estate Shop Account | L38 | | \$ 185.70 |
| | Carried forward .. | | | |

| Item No. in Expend. Parts. | | Posted. | Dr. | Cr. |
|-------------------------------|--|---------|-----------|-----------|
| | Estate Account | L1 | \$ 305.00 | |
| 4 | Agency fee for month | | | \$ 100.00 |
| 15 | Cables and telegrams (Agency) | | | \$ 5.00 |
| 3 | Premium on policy insuring Estate buildings | | | \$ 200.00 |
| | Agents Account | L39 | | \$ 305.00 |
| | Estate Account | L1 | \$ 3.24 | |
| 12 | Postages during month | | | \$ 3.20 |
| 15 | Stamps on receipts | | | \$ 0.04 |
| | Stamp Account | L40 | | \$ 3.24 |

This completes the journalising of the statements and bills and the Cash book is now taken, the entries being as follows :—

| | | | |
|--|---|-------------|-------------|
| Bank Account : remittance from Head Office | L41 | \$10,000.00 | |
| Account Current (or H.O. Account) | L42 | .. | \$10,000.00 |
| Cash Account | L43 | \$ 100.00 | |
| Bank Account cheque cashed | L41 | .. | \$ 100.00 |
| Cash Account | L43 | \$ 95.00 | |
| Sundry Receipts | | | \$ 95.00 |
| | Posted direct from Cash book to Ledger as will be seen presently. | | |
| | Do. | | |
| Sundry Payments | | \$ 63.00 | |
| Cash Account | L43 | .. | \$ 63.00 |
| Sundry Payments | | \$1,974.00 | |
| | Posted direct from Cash book to Ledger as will be seen presently. | | |
| Bank Account | L41 | | \$1,974.00 |

The Stock Account is next taken. We know what has been received and used from the Stock Book already sent in and detailed previously and the cost of goods from the accounts rendered.

| Estate Account | | | | L1 | \$ 600.40 |
|----------------|-------|------------------------|---------|---------|-----------|
| 39 | 2 | momies broken | .. .. . | \$ 5.00 | |
| 39 | 53 | „ used | .. .. . | 132.50 | |
| 39 | 3 | rolls hoop iron | .. .. . | 7.50 | |
| 39 | 1/2 | keg nails | .. .. . | 10.00 | |
| 32 | 3 | jars acid | .. .. . | 75.00 | |
| 31 | 1 | dozen tapping knives | .. .. . | 6.00 | |
| 31 | 1,000 | spouts | .. .. . | 5.00 | |
| 35 | 1 | tin oil store watchman | .. .. . | 3.00 | |
| 16 | 1 | tin oil for lines | .. .. . | 3.00 | |
| 7 | 1 | tin oil for hospital | .. .. . | 3.00 | |
| 32 | 1 | gallon lubricating oil | .. .. . | 2.00 | |
| 31 | 1,000 | cup hangers | .. .. . | 26.00 | |
| 31 | 30 | latex pails | .. .. . | 90.00 | |

Folio 6. Journal.

(20)

| Item No. in Expend. Parts. | | Posted. | Dr. | Cr. |
|-------------------------------|--|---------|----------|-----------|
| 32 | 20 sq. ft. brass wire gauze | | \$ 16.00 | |
| 9 | 40 changkols | | 100.00 | |
| 32 | Sodium sulphite 1/2 drum | | 13.00 | |
| 32 | 3 lbs. cotton waste | | 0.90 | |
| 32 | 35 piculs charcoal | | 56.00 | |
| 46 | 1/2 tin tar | | 1.75 | |
| 9 | 6 axes | | 21.00 | |
| 32 | 1/4 tin engine grease | | 0.75 | |
| 35 | 1 hurricane lamp for store watchman .. | | 4.00 | |
| 16 | 1 " " lines " .. | | 4.00 | |
| 49 | 6 pruning knives | | 15.00 | |
| | Manager Account: 1 tin oil | L13 | | |
| | Stock Account | L26 | \$ 3.00 | |
| | | | | \$ 603.40 |

Sheet No. 6 in account can be finally completed when all Stock Account entries in the Ledger have been posted.

The posting of the Ledger can now be taken in hand and accounts—of course on different pages which for the sake of convenience I shall take from 1 onwards—will finally appear as below. The ledger contains an index giving names of accounts in alphabetical order and the page number on which the account will be found.

Folio 1. ESTATE ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|----------|---------------------|--------|------------|----------|---------------|--------|-------------|
| 19.... | | | | 19.... | | | |
| Jan., 15 | To Bank A/c. .. | C.B2 | \$ 0.50 | Jan., 31 | By Contractor | Ah | |
| | " " .. | C.B2 | 2.50 | | Seng | .. | |
| 28 | " " .. | C.B2 | 5.00 | | " Balance | .. | J2 \$ 20.00 |
| | " " .. | C.B2 | 24.00 | | | | 9,986.16 |
| 31 | " Sundries .. | J1 | 1,900.00 | | | | |
| | " Contractor | Ah | | | | | |
| | " Seng A/c. .. | J2 | 3,398.55 | | | | |
| | " Contractor | | | | | | |
| | " Ramasamy .. | J2 | 881.00 | | | | |
| | " Check Roll A/c. | J2 | 1,571.29 | | | | |
| | " Rice Loss A/c. .. | J3 | 547.56 | | | | |
| | " Supply Agency | | | | | | |
| | " A/c. .. | J3 | 5.00 | | | | |
| | " Charcoal Produce | | | | | | |
| | " Co. .. | J4 | 0.40 | | | | |
| | " Engineering Co. | J4 | 55.00 | | | | |
| | " Shippers Co. .. | J4 | 220.72 | | | | |
| | " Recruiters Co. .. | J4 | 29.80 | | | | |
| | " Drugs Supply Co. | J4 | 150.00 | | | | |
| | " Furniture Co. .. | J4 | 90.50 | | | | |
| | " Stationery Co. .. | J4 | 10.00 | | | | |
| | " Estate Shop A/c. | J4 | 185.70 | | | | |
| | " Agents A/c. .. | J5 | 305.00 | | | | |
| | " Stamps A/c. .. | J5 | 3.24 | | | | |
| | " Stock A/c. .. | J5 | 600.40 | | | | |
| | | | \$9,986.16 | | | | \$9,986.16 |

I have closed each account for the month showing debit and credit balances, although this is generally only done at the close of books for the financial year, debit balances being of course carried forward to the next month as credit balances and vice versa.

It is useful to remember that the monthly balance of Estate Account is the total monthly expenditure. This is always a check when drafting the Expenditure Particulars.

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Folio 10.

UNCLAIMED WAGES ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|----------|---------------|--------|---------|----------|-----------------|--------|---------|
| 19.... | | | | 19.... | | | |
| Jan., 31 | To Balance .. | | \$25.00 | Jan., 10 | By Cash A/c. .. | C.B2 | \$25.00 |
| | | | | | | | |
| | | | \$25.00 | | | | \$25.00 |

Folio 11.

TEMPLE FUND ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|----------|---------------|--------|---------|----------|-----------------|--------|---------|
| 19.... | | | | 19.... | | | |
| Jan., 31 | To Balance .. | | \$20.00 | Jan., 10 | By Cash A/c. .. | C.B2 | \$20.00 |
| | | | | | | | |
| | | | \$20.00 | | | | \$20.00 |

Folio 12.

SUNDRY EARNINGS.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|----------|---------------|--------|---------|----------|-----------------|--------|---------|
| 19.... | | | | 19.... | | | |
| Jan., 31 | To Balance .. | | \$55.00 | Jan., 20 | By Cash A/c. .. | C.B2 | \$50.00 |
| | | | | 31 | " Contractor | J2 | 5.00 |
| | | | | | Ramasamy .. | | |
| | | | \$55.00 | | | | \$55.00 |

Folio 13.

MANAGER'S ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|----------|-----------------------|--------|----------|----------|-------------------|--------|----------|
| 19.... | | | | 19.... | | | |
| Jan., 31 | To Rice Stock A/c. .. | J4 | \$ 10.64 | Jan., 31 | By Estate A/c. .. | J1 | \$600.00 |
| Jan., 31 | " Stock A/c. .. | J6 | 3.00 | | | | |
| Jan., 31 | " Balance .. | | 586.36 | | | | |
| | | | \$600.00 | | | | \$600.00 |

Folio 14.

1st ASSISTANT'S ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|-----------------------|--------|----------|--------------------|-------------------|--------|----------|
| 19.... Jan., 31 | To Rice Stock A/c. .. | J4 | \$ 10.64 | 19.... Jan., 31 | By Estate A/c. .. | J1 | \$330.00 |
| Jan., 31 | „ Balance .. | | 319.36 | | | | |
| | | | \$330.00 | | | | \$330.00 |

Folio 15.

2nd ASSISTANT'S ACCOUNT.

| Date. | | Folio. | Dr. | Dr. | | Folio. | Cr. |
|--------------------|-----------------------|--------|----------|--------------------|-------------------|--------|----------|
| 19.... Jan., 31 | To Rice Stock A/c. .. | J4 | \$ 10.64 | 19.... Jan., 31 | By Estate A/c. .. | J1 | \$280.00 |
| Jan., 31 | „ Balance .. | | 269.36 | | | | |
| | | | \$280.00 | | | | \$280.00 |

Folio 16.

VISITING DOCTOR ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|---------------|--------|----------|--------------------|-------------------|--------|----------|
| 19.... Jan., 31 | To Balance .. | | \$200.00 | 19.... Jan., 31 | By Estate A/c. .. | J1 | \$200.00 |
| | | | \$200.00 | | | | \$200.00 |

Folio 17.

HOSPITAL DRESSER'S ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|---------------|--------|----------|--------------------|-------------------|--------|----------|
| 19.... Jan., 31 | To Balance .. | | \$150.00 | 19.... Jan., 31 | By Estate A/c. .. | J1 | \$150.00 |
| | | | \$150.00 | | | | \$150.00 |

Folio 18.

OFFICE CLERK ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|-----------------------|--------|----------|--------------------|-------------------|--------|----------|
| 19.... Jan., 31 | To Rice Stock A/c. .. | J4 | \$ 5.32 | 19.... Jan., 31 | By Estate A/c. .. | J1 | \$130.00 |
| | „ Balance .. | | 124.68 | | | | |
| | | | \$130.00 | | | | \$130.00 |

Folio 19.

FIELD CONDUCTOR ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|-----------------------|--------|----------|--------------------|-------------------|--------|----------|
| 19.... Jan., 31 | To Rice Stock A/c. .. | J4 | \$ 5.32 | 19.... Jan., 31 | By Estate A/c. .. | J1 | \$130.00 |
| | „ Balance .. | | 124.68 | | | | |
| | | | \$130.00 | | | | \$130.00 |

Folio 20.

FITTER ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|---------------|--------|---------|--------------------|-------------------|--------|---------|
| 19.... Jan., 31 | To Balance .. | | \$60.00 | 19.... Jan., 31 | By Estate A/c. .. | J1 | \$60.00 |
| | | | \$60.00 | | | | \$60.00 |

Folio 21.

HUNTER ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Folio. |
|--------------------|---------------|--------|---------|--------------------|-------------------|--------|---------|
| 19.... Jan., 31 | To Balance .. | | \$20.00 | Jan., 31 19.... | By Estate A/c. .. | J1 | \$20.00 |
| | | | \$20.00 | | | | \$20.00 |

Folio 22.

CONTRACTOR AH SENG ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|----------|--------------------------|--------|-------------------|----------|--------------------|--------|-------------------|
| 19.... | | | | 19.... | | | |
| Jan., 31 | To Estate A/c., etc. ... | J2 | \$ 820.00 | Jan., 31 | By Estate A/c. ... | J2 | \$3,398.55 |
| 5 | " Bank A/c. ... | C.B2 | 500.00 | | | | |
| 28 | " Cash A/c. ... | C.B2 | 50.00 | | | | |
| 31 | " Balance ... | | 2,028.55 | | | | |
| | | | | | | | |
| | | | <u>\$3,398.55</u> | | | | <u>\$3,398.55</u> |

Folio 23.

RICE STOCK ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|----------|--------------------------------|--------|-------------------|----------|--------------------------------|-------------------|-------------|
| 19.... | | | | 19.... | | | |
| Jan., 31 | To Rice Supply Agency A/c. ... | J4 | \$2,092.00 | Jan., 31 | By Contractor Ah Seng A/c. ... | | \$800.00 J2 |
| | | | | | " Contractor Ramasamy A/c. ... | 26.00 | J2 |
| | | | | | " Check Roll A/c. ... | 241.60 | J2 |
| | | | | | " Managers, etc., A/cs. ... | 42.56 | J4 |
| | | | | | " Rice Loss A/c. ... | 547.56 | J3 |
| | | | | | " Balance ... | 434.28 | |
| | | | <u>\$2,092.00</u> | | | <u>\$2,092.00</u> | |

Folio 24.

CONTRACTOR RAMASAMY ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|----------|----------------------------|--------|-----------------|----------|--------------------|--------|-----------------|
| 19.... | | | | 19.... | | | |
| Jan., 31 | To Bank A/c. ... | C.B2 | \$150.00 | Jan., 31 | By Estate A/c. ... | J2 | \$881.00 |
| | " Rice Stock A/c. etc. ... | J2 | 31.00 | | | | |
| | " Balance ... | | 700.00 | | | | |
| | | | <u>\$881.00</u> | | | | <u>\$881.00</u> |

Folio 25.

CHECK ROLL ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|----------|------------------------|--------|-------------------|----------|--------------------|--------|-------------------|
| 19.... | | | | 19.... | | | |
| Jan., 31 | To Rice Stock A/c. ... | J2 | \$ 241.60 | Jan., 31 | By Estate A/c. ... | J3 | \$1,571.29 |
| | " Estate Shop A/c. ... | J2 | 300.00 | | | | |
| | " Balance ... | | 1,029.69 | | | | |
| | | | <u>\$1,571.29</u> | | | | <u>\$1,571.29</u> |

Folio 26.

RICE LOSS ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|----------|------------------------|--------|-----------------|----------|--------------------|--------|-----------------|
| 19.... | | | | 19.... | | | |
| Jan., 31 | To Rice Stock A/c. ... | J3 | \$547.56 | Jan., 31 | By Estate A/c. ... | J3 | \$547.56 |
| | | | <u>\$547.56</u> | | | | <u>\$547.56</u> |

Folio 27.

STOCK ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|----------|---------------------------------|--------|-------------------|----------|--------------------|--------|-------------------|
| 19.... | | | | 19.... | | | |
| Jan., 31 | To Supply Agency A/c. ... | J3 | \$1,163.00 | Jan., 31 | By Estate A/c. ... | J6 | \$603.40 |
| | " Charcoal Produce Co. A/c. ... | J4 | 96.00 | | " Balance ... | | 655.60 |
| | | | <u>\$1,259.00</u> | | | | <u>\$1,259.00</u> |

Folio 28.

SUPPLY AGENCY ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|----------|------------------|--------|-------------------|----------|--------------------|--------|-------------------|
| 19.... | | | | 19.... | | | |
| Jan., 31 | To Bank A/c. ... | C.B2 | \$1,000.00 | Jan., 31 | By Estate A/c. ... | J3 | \$1,168.00 |
| | " Balance ... | | 168.00 | | | | |
| | | | <u>\$1,168.00</u> | | | | <u>\$1,168.00</u> |

Folio 29.

CHARCOAL PRODUCE CO. ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|---------------|--------|----------------|--------------------|-------------------|--------|----------------|
| 19.... Jan., 31 | To Balance .. | | \$96.40 | 19.... Jan., 31 | By Estate A/c. .. | J4 | \$96.40 |
| | | | <u>\$96.40</u> | | | | <u>\$96.40</u> |

Folio 30.

ENGINEERING CO. ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|---------------|--------|----------------|--------------------|-------------------|--------|----------------|
| 19.... Jan., 31 | To Balance .. | | \$55.00 | 19.... Jan., 31 | By Estate A/c. .. | J4 | \$55.00 |
| | | | <u>\$55.00</u> | | | | <u>\$55.00</u> |

Folio 31.

SHIPPERS CO. ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|---------------|--------|-----------------|--------------------|-------------------|--------|-----------------|
| 19.... Jan., 31 | To Balance .. | | \$220.72 | 19.... Jan., 31 | By Estate A/c. .. | J4 | \$220.72 |
| | | | <u>\$220.72</u> | | | | <u>\$220.72</u> |

Folio 32.

RECRUITERS CO. ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|---------------|--------|----------------|--------------------|-------------------|--------|----------------|
| 19.... Jan., 31 | To Balance .. | | \$29.80 | 19.... Jan., 31 | By Estate A/c. .. | J4 | \$29.80 |
| | | | <u>\$29.80</u> | | | | <u>\$29.80</u> |

Folio 33.

RICE SUPPLY AGENCY ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|---------------|--------|-------------------|--------------------|-------------------|--------|-------------------|
| 19.... Jan., 31 | To Balance .. | | \$2,092.00 | 19.... Jan., 31 | By Estate A/c. .. | J4 | \$2,092.00 |
| | | | <u>\$2,092.00</u> | | | | <u>\$2,092.00</u> |

Folio 34.

DRUG SUPPLY CO. ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|---------------|--------|-----------------|--------------------|-------------------|--------|-----------------|
| 19.... Jan., 31 | To Balance .. | | \$150.00 | 19.... Jan., 31 | By Estate A/c. .. | J4 | \$150.00 |
| | | | <u>\$150.00</u> | | | | <u>\$150.00</u> |

Folio 36.

FURNITURE CO. ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|---------------|--------|----------------|--------------------|-------------------|--------|----------------|
| 19.... Jan., 31 | To Balance .. | | \$90.50 | 19.... Jan., 31 | By Estate A/c. .. | J4 | \$90.50 |
| | | | <u>\$90.50</u> | | | | <u>\$90.50</u> |

Folio 37.

STATIONERY CO. ACCOUNT.

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|---------------|--------|----------------|--------------------|-------------------|--------|----------------|
| 19.... Jan., 31 | To Balance .. | | \$10.00 | 19.... Jan., 31 | By Estate A/c. .. | J4 | \$10.00 |
| | | | <u>\$10.00</u> | | | | <u>\$10.00</u> |

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|----------|-----------------|--------|-----------------|----------|----------------------|--------|-----------------|
| 19.... | | | | 19.... | | | |
| Jan., 28 | To Bank A/c. .. | C.B2 | \$300.00 | Jan., 31 | By Check Roll A/c... | J2 | \$300.00 |
| 31 | " Balance .. | | 185.70 | | " Estate A/c. .. | J4 | 185.70 |
| | | | <u>\$485.70</u> | | | | <u>\$485.70</u> |

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|------------|--------|----------|--------------------|----------------|--------|----------|
| 19.... Jan., 31 | To Balance | | \$305.00 | 19.... Jan., 31 | By Estate A/c. | J5 | \$305.00 |
| | | | \$305.00 | | | | \$305.00 |

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|-----------------|--------|--------|--------------------|-------------------|--------|--------|
| 19.... Jan., 31 | To Cash A/c. .. | C.B2 | \$5.00 | 19.... Jan., 31 | By Estate A/c. .. | J5 | \$3.24 |
| | | | | | " Balance .. | | 1.76 |
| | | | \$5.00 | | | | \$5.00 |

[illegible]

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|--------------------|---------------|--------|--------------------|--------------------|-----------------|--------|--------------------|
| 19.... Jan., 31 | To Balance .. | | \$10,000.00 | 19.... Jan., 31 | By Bank A/c. .. | J5 | \$10,000.00 |
| | | | <u>\$10,000.00</u> | | | | <u>\$10,000.00</u> |

| Date. | | Folio. | Dr. | Date. | | Folio. | Cr. |
|----------|-----------------|--------|-----------------|----------|----------------|--------|-----------------|
| 19.... | | | | 19.... | | | |
| Jan., 31 | To Bank A/c. .. | J5 | \$100.00 | Jan., 31 | By Sundries .. | J5 | \$ 63.00 |
| | „ Sundries .. | J5 | 95.00 | | „ Balance .. | | 132.00 |
| | | | <u>\$195.00</u> | | | | <u>\$195.00</u> |

The Ledger postings being complete we can now attempt the trial balance. Taking the balances from the previous entries we have:—

| | Dr. | Cr. |
|--------------------------------------|--------------------|--------------------|
| Estate Account (month's expenditure) | | |
| Unclaimed Wages | 9,966.16 | |
| Temple Fund | | 25.00 |
| Sundry Earnings | | 20.00 |
| Manager | | 55.00 |
| 1st Assistant | | 586.36 |
| 2nd Assistant | | 319.36 |
| Visiting Doctor | | 269.36 |
| Hospital Dresser | | 200.00 |
| Office Clerk | | 150.00 |
| Field Conductor | | 124.68 |
| Fitter | | 124.68 |
| Hunter | | 60.00 |
| Contractor Ah Seng | | 20.00 |
| Rice Stock Account | | 2,028.55 |
| Contractor Ramasamy | 434.28 | |
| Check Roll Account | | 700.00 |
| Stock Account | | 1,029.69 |
| Supply Agency | 655.60 | |
| Charcoal Produce Co. | | 168.00 |
| Engineering Co. | | 96.40 |
| Shippers Co. | | 55.00 |
| Recruiters Co. | | 220.72 |
| Rice Supply Agency | | 29.80 |
| Drug Supply Co. | | 2,092.00 |
| Furniture Co. | | 150.00 |
| Stationery Co. | | 90.50 |
| Estate Shop | | 10.00 |
| Agents | | 185.70 |
| Stamps | | 305.00 |
| Bank | 1.76 | |
| Account Current | 7,926.00 | |
| Cash | 132.00 | 10,000.00 |
| | \$19,115.80 | \$19,115.80 |

showing that the ledger balances are correct and that all accounts are in order.

The final account is now ready for completion.

Chapter IV.

The Completion of the Estate Account.

We know from the Estate Account that the month's expenditure is \$9,966.16, and in order to take out the expenditure particulars we must first go through the journal and cash book, giving the number against Estate Account items corresponding to one of the items on sheets 1 to 3 of the account—this has been placed at the left hand side of the journal and cash book entries.

We then proceed to pick out each item starting with No. 1, 2, 3, and so on, thus:—

| | | | |
|--|--------|--|----------|
| 1. Salaries.— | | | |
| Manager | 500.00 | | |
| 1st Assistant | 300.00 | | |
| 2nd Assistant | 250.00 | | |
| Field Conductor | 130.00 | | 1,180.00 |
| 2. Allowances.— | | | |
| Manager | 50.00 | | |
| 1st Assistant | 20.00 | | |
| 2nd Assistant | 20.00 | | 90.00 |
| 3. Fire Insurance.— | | | |
| Premium on Policy insuring Estate buildings, etc. .. | | | 200.00 |
| 4. Agency Fee.— | | | |
| Agents for month | | | 100.00 |
| 5. General Transport.— | | | |
| Expenses obtaining cash | 5.00 | | |
| Manager's motor allowance | 50.00 | | |
| 1st Assistant's bicycle allowance | 10.00 | | |
| 2nd | 10.00 | | |
| Cartage and cooly hire on sundries | 5.00 | | 80.00 |
| 7. Medical.— | | | |
| Visiting Doctor for month | 200.00 | | |
| Dresser | 150.00 | | |
| Rations | 120.00 | | |
| Sundries: oil, cloth, soap, etc. | 15.00 | | |
| 1 burial fee | 2.00 | | |
| Tamil servants 124 days @ 41.051 | 54.62 | | |
| Line Nurse 25 | 11.01 | | |
| Drugs | 150.00 | | |
| 1 tin oil | 3.00 | | 705.63 |
| 8. Cattle and Carts.— | | | |
| Rice and bran for bulls | 40.00 | | |
| 3 katties rope @ .65 | 1.95 | | |
| Shoeing cattle | 6.00 | | |
| Repairs to bullock cart | 5.25 | | |
| 56 days Tamils @ &44.051 | 24.67 | | |
| 2 cart licences | 24.00 | | 101.87 |
| Carried forward .. | | | |

| Brought forward .. | | | | | |
|---|--------|--------|--|--|--|
| 9. Tools.— | | | | | |
| Freight on changkols | 50 | | | | |
| 40 changkols | 100.00 | | | | |
| 6 axes | 21.00 | | | | |
| | | 121.50 | | | |
| 12. Stationery and Postages.— | | | | | |
| Freight on stationery | 25 | | | | |
| Stationery for month | 10.00 | | | | |
| Postages | 3.20 | | | | |
| | | 13.45 | | | |
| 13. Recruiting.— | | | | | |
| Charges on 2 coolies from Coast | 1.80 | | | | |
| Commission on 2 coolies from Coast | 10.00 | | | | |
| Porterage on telegram re despatch of coolies | 50 | | | | |
| Passage of 1 kangany to India | 18.00 | | | | |
| | | 30.30 | | | |
| 15. Office Expenses.— | | | | | |
| Office clerk for month | 130.00 | | | | |
| Peon 27 days @ 44.051 | 11.89 | | | | |
| Stamp on receipt | 04 | | | | |
| Agents' cables and telegrams | 5.00 | | | | |
| | | 146.93 | | | |
| 16. General Upkeep.— | | | | | |
| 124 days Tamils @ 44.051 | 54.62 | | | | |
| 1 tin kerosine oil | 3.00 | | | | |
| 1 hurricane lamp | 4.00 | | | | |
| | | 61.62 | | | |
| 17. Repairs to Bungalow, Etc. | | | | | |
| Repairs to bungalow | | 26.30 | | | |
| 18. Rice Loss.— | | | | | |
| Rice loss for month | | 547.56 | | | |
| 21. Weeding.— | | | | | |
| Fields 1-5 500 acres @ -40 on contract | | 200.00 | | | |
| 22. Pests.— | | | | | |
| Fields 1-5 150 days Tamils @ 44.051 treating for white ants and wind breaks | | 66.08 | | | |
| 23. Roads, Bridges and Drains.— | | | | | |
| 5 chains new road @ \$35 | 175.00 | | | | |
| 75 days Tamils @ 44.051 cents general repairs | 33.03 | | | | |
| | | 208.03 | | | |
| 25. Cultivation.— | | | | | |
| 10 acres changkollod Field 1 @ \$12 | 120.00 | | | | |
| Field 2 -500 days Tamils @ 44-051- 28 acres at \$7.87 per acre | 220.26 | | | | |
| | | 340.26 | | | |
| 26. Pruning and Singling.— | | | | | |
| Fields 1-5 50 days Tamils @ 44.051 cents | | 22.02 | | | |
| | | | | | |
| Carried forward .. | | | | | |

| Brought forward | | | | | |
|---|----------|----------|--|--|--------|
| 28. Thinning Out.— | | | | | |
| 1,000 trees thinned No. 3 @ -30 | | | | | 300.00 |
| 30. Tapping and Scrapping.— | | | | | |
| 20,000 lbs. rubber @ -15 per contract | 3,000.00 | | | | |
| Less fines for bad tapping | 20.00 | | | | |
| | | 2,980.00 | | | |
| 31. Tapping Tools.— | | | | | |
| 1 dozen tapping knives | 6.00 | | | | |
| 1,000 spouts | 5.00 | | | | |
| 1,000 cup hangers | 26.00 | | | | |
| 30 latex pails | 90.00 | | | | |
| | | 127.00 | | | |
| 32. Curing.— | | | | | |
| Fitter for month | 60.00 | | | | |
| 299 days Tamils @ 44.051 cents | 131.71 | | | | |
| Cartage on charcoal | 40 | | | | |
| 3 jars acid | 75.00 | | | | |
| 1 gallon lubricating oil | 2.00 | | | | |
| 20 sq. ft. brass wire gauze | 16.00 | | | | |
| 1/2 drum sodium bisulphite | 13.00 | | | | |
| 3 lbs. cotton waste | 90 | | | | |
| 35 piculs charcoal | 56.00 | | | | |
| 1/4 tin engine grease | 75 | | | | |
| | | 355.76 | | | |
| 33. Repairs to Machinery.— | | | | | |
| Repairs to machines at factory | | 55.00 | | | |
| 35. Store Watchman.— | | | | | |
| 31 days @ 44.051 cents | 13.67 | | | | |
| 1 tin oil \$3 and 1 hurricane lamp \$4 | 7.00 | | | | |
| | | 20.67 | | | |
| 38. Packing Labour.— | | | | | |
| 35 days Tamils @ 44.051 cents | | 15.42 | | | |
| 39. Packing Materials.— | | | | | |
| 2 broken momi cases | 5.00 | | | | |
| 53 cases packed and despatched | 132.50 | | | | |
| 3 rolls hoop iron | 7.50 | | | | |
| 1/2 keg nails | 10.00 | | | | |
| | | 155.00 | | | |
| 40. Duty.— | | | | | |
| Duty on 53 cases Invoices Nos. 1/2 | | 211.52 | | | |
| 41. Transport of Rubber.— | | | | | |
| Railage on 52 cases rubber Invoice Nos. 1/2 | 1.30 | | | | |
| 2 cart hires | 6.00 | | | | |
| | | 7.30 | | | |
| 42. Forwarding Charges.— | | | | | |
| Shipping charges on 53 cases Invoice Nos. 1/2 | 7.80 | | | | |
| Bill of Lading | 10 | | | | |
| | | 7.90 | | | |
| | | | | | |
| Carried forward | | | | | |

| Brought forward | | | | |
|---|-------|--|--|----------|
| 45. Weeding.— | | | | |
| Fields 6-10 849 days Tamils @ 44.051 cents or 74.80 cents per acre | | | | 373.99 |
| 46. Pests.— | | | | |
| Hunter for month | 20.00 | | | |
| 150 days Tamils @ 44.051 cents treating windbreaks, white ants and diplodia Fields 6-10 | 66.08 | | | |
| 1/2 tin tar | 1.75 | | | 87.83 |
| 47. Roads.— | | | | |
| 1,047 days Tamils @ 44.051 cents roading over | | | | 461.21 |
| Fields 6-10 15 chains at \$30.79 per chain | | | | |
| 49. Pruning.— | | | | |
| Fields 6-10 25 days Tamils @ 44.051 cents | 11.01 | | | |
| 6 pruning knives | 15.00 | | | 26.01 |
| 50. Timber Clearing.— | | | | |
| 10 acres on No. 8 @ \$20 | | | | 200.00 |
| 52. Thinning Out.— | | | | |
| 700 trees No. 10 @ .25 | | | | 175.00 |
| 53. Cultivation.— | | | | |
| 6 acres changkolled No. 7 @ \$12 | | | | 72.00 |
| 63. Furniture.— | | | | |
| Freight on furniture | 2.50 | | | |
| 1 desk for office | 25.00 | | | |
| 1 dining table for No. 1 Assistant | 55.00 | | | |
| Cases and packing above | 10.50 | | | 93.00 |
| | | | | |
| | | | | 9,966.16 |

These totals can now be entered on the account form against their corresponding numbers as in the final account given in Appendix A.

The process throughout is similar when the account is for any intermediate month of the financial year the "Total this Year" being the month's expenditure plus the "Previously" column.

The cost per lb. for the month and to date is obtained of course by dividing the costs for the month and costs to date by the crop for the month and crop to date respectively, except in the case of "Despatch" where the despatch only for the month and to date are taken instead of the actual crop.

We have now to fill in Sheet No. 4 to complete the final account. The Rice Account is written up from the rice register.

I have taken it that there is no coolies advance account. Should there be one a ledger account will be opened and the statement written up monthly from particulars of the month's transactions.

The Manager's Account Current is a summary of remittances received, and payments made and shows exactly what is owing by or to the Estate to or from Head Office as regards funds.

Thus it has been seen that \$10,000 were received during the month from Head Office from which expenditure was incurred involving \$9,966.16 leaving a balance of \$33.84 with which to start the new month. The balance might show that a further remittance was necessary to meet expenditure incurred.

It will be seen that this balance does not agree with Account Current balance in the ledger which is a debit of \$10,000.

It is usual to transfer the month's expenditure right away to Account Current when this is ascertained.

The journal entry would be in this case

| | |
|--|----------------|
| Account Current | Dr. \$9,966.16 |
| Estate Account month's expenditure | Cr. \$9,966.16 |

and if this is done there is no Estate Account ledger balance. This latter has been kept in the balance sheet in our case, but the balance forward in Manager's Account Current taken as \$33.84.

The final account is now at last completed and ready for audit, should this be necessary, before forwarding to the proper quarter.

I have found it essential in Estate practice to insist that all books in connection with the accounts are up to date at all times. This certainly relieves pressure at the end, or rather the beginning of each month, —which come round with such unfailing regularity!—and there is no doubt that the account is ready for despatch at an earlier date and that there is not so much chance of confusion when the books are ready to be tackled immediately on the turn of the month.

I have had most of these notes compiled for some time and, as I have been recommended to publish them with one or two additions, the foregoing is the result.

I hope the work may serve its intended purpose of throwing light on what I know to be a subject the chances of obtaining experience in which are not so great as in field work.

APPENDIX A.

Expenditure Report for Month of

192 .

Company _____

Estate, _____

| No. | ANALYSIS OF EXPENDITURE. | This month as per schedule. | Previously. | Total this year. | Estimated Expenditure. | Cost per lb. this month or to date. cents. | Cost per lb. to date. cents. | Estimated Cost per lb. Cents. |
|-------------------------|---|-----------------------------|-------------|-------------------|------------------------|--|------------------------------|-------------------------------|
| General Charges. | | | | | | | | |
| 1. | Salaries | 1,180.00 | | 1,180.00 | \$14,400.00 | | | |
| 2. | Allowances | 90.00 | | 90.00 | 1,080.00 | | | |
| 3. | Fire Insurance | 200.00 | | 200.00 | 300.00 | | | |
| 4. | Agency and Visiting Fees .. | 100.00 | | 100.00 | 1,200.00 | | | |
| 5. | General Transport | 80.00 | | 80.00 | 500.00 | | | |
| 6. | Quit Rent | | | | 2,500.00 | | | |
| 7. | Medical | 705.63 | | 705.63 | 5,000.00 | | | |
| 8. | Cattle and Carts | 101.87 | | 101.87 | 380.00 | | | |
| 9. | Tools | 121.50 | | 121.50 | 600.00 | | | |
| 10. | Contingencies | | | | | | | |
| 11. | Watchmen (Bungalow, etc.) .. | | | | | | | |
| 12. | Stationery and Postages | 13.45 | | 13.45 | 120.00 | | | |
| 13. | Recruiting and Assessment .. | 30.30 | | 30.30 | 600.00 | | | |
| 14. | Surveys | | | | | | | |
| 15. | Office Expenses | 146.93 | | 146.93 | 1,200.00 | | | |
| 16. | General Upkeep | 61.62 | | 61.62 | 600.00 | | | |
| 17. | Repairs to Bungalows, Lines, etc. | 26.30 | | 26.30 | 520.00 | | | |
| 18. | Rice Loss | 547.56 | | 547.56 | 5,000.00 | | | |
| 19. | .. .. . |  |  |  |  |  |  |  |
| 20. | .. .. . |  |  |  |  |  |  |  |
| 21. | .. .. . |  |  |  |  |  |  |  |
| | Total .. | 3,405.16 | | \$3,405.16 | 34,000.00 | | | |
| | 50 per cent. Capital A/c. .. | 1,702.58 | | 1,702.58 | 17,000.00 | | | |
| | 50 per cent. Revenue A/c. .. | 1,702.58 | | \$1,702.58 | 17,000.00 | 8.52 | 8.52 | 8.50 |

REVENUE ACCOUNT.

Estate Expenditure Report for

192 .

| No. | ANALYSIS OF EXPENDITURE. | This month as per schedule. | Previously. | Total this year. | Estimated Expenditure. | Cost per lb. this month and to date. cents. | Cost per lb. to date. cents. | Estimated Cost per lb. cents. |
|---|---|-----------------------------|-------------|-------------------|------------------------|---|------------------------------|-------------------------------|
| Rubber in Bearing. | | | | | | | | |
| I. Upkeep. | | | | | | | | |
| 21. | Weeding | \$ 200.00 | | \$ 200.00 | \$1,920.00 | 1.00 | | 0.96 |
| 22. | Pests and Diseases | 66.08 | | 66.08 | 700.00 | 0.33 | | 0.35 |
| 23. | Roads, Bridges and Drains .. | 208.03 | | 208.03 | 1,560.00 | 1.04 | | 0.78 |
| 24. | Supplying | | | | | | | |
| 25. | Cultivation | 340.26 | | 340.26 | 3,800.00 | 1.70 | | 1.90 |
| 26. | Pruning and Singling | 22.02 | | 22.02 | 240.00 | 0.11 | | 0.12 |
| 27. | Timber Clearing | | | | | | | |
| 28. | Thinning Out | 300.00 | | 300.00 | 3,500.00 | 1.50 | | 1.75 |
| 28A. | Boundaries | | | | | | | |
| | Total-Upkeep | \$1,136.39 | | \$1,136.39 | \$11,720.00 | 5.68 | | 5.86 |
| II. Collection and Manufacture | | | | | | | | |
| 29. | Marking and Numbering | | | | \$ 200.00 | | | 0.10 |
| 30. | Tapping and Scrapping | \$2,980.00 | | \$2,980.00 | 30,000.00 | 14.90 | | 15.00 |
| 31. | Tapping Tools | 127.00 | | 127.00 | 600.00 | 0.64 | | 0.30 |
| 32. | Curing | 355.76 | | 355.76 | 4,000.00 | 1.78 | | 2.00 |
| 33. | Repairs to Machinery | 55.00 | | 55.00 | 500.00 | 0.27 | | 0.25 |
| 34. | Repairs to Factory, Curing House, etc. | | | | 500.00 | | | 0.25 |
| 35. | Store Watchman | 20.67 | | 20.67 | 160.00 | 0.10 | | 0.08 |
| 36. | .. .. . |  |  |  |  |  |  |  |
| 37. | .. .. . |  |  |  |  |  |  |  |
| | Total Collection and Manufacture | \$3,538.43 | | \$3,538.43 | \$35,960.00 | 17.69 | | 17.98 |
| III. Despatch. | | | | | | | | |
| 38. | Packing Labour | \$ 15.42 | | \$ 15.42 | \$ 700.00 | 0.17 | | 0.35 |
| 39. | Packing Materials | 155.00 | | 155.00 | 3,800.00 | 1.73 | | 1.90 |
| 40. | Duty | 211.52 | | 211.52 | 4,900.00 | 2.35 | | 2.45 |
| 41. | Transport of Rubber | 7.30 | | 7.30 | 100.00 | 0.08 | | 0.05 |
| 42. | Forwarding Charges | 7.90 | | 7.90 | 100.00 | 0.08 | | 0.05 |
| 43. | .. .. . |  |  |  |  |  |  |  |
| 44. | .. .. . |  |  |  |  |  |  |  |
| | Total Despatch | \$ 397.14 | | \$ 397.14 | \$ 9,600.00 | 4.41 | | 4.80 |
| | Total Rubber in bearing I + II + III | \$5,071.96 | | \$5,071.96 | \$57,280.00 | 27.78 | | 28.64 |
| | 50 % General Charges from Sheet No. 1 | 1,702.58 | | 1,702.58 | 17,000.00 | 8.52 | | 8.50 |
| | Total Revenue Account .. | \$6,774.54 | | \$6,774.54 | \$74,280.00 | 36.40 | | 37.14 |

CAPITAL ACCOUNT.

Expenditure Report for Month of

192 .

| No. | ANALYSIS OF EXPENDITURE. | This month as per schedule. | Previously. | Total this year. | Estimated |
|---------------------------------------|--|-----------------------------|-------------|-------------------|---------------------|
| IV. Immature Rubber. | | | | | |
| 45. | Weeding | \$ 373.99 | | \$ 373.99 | \$ 5,000.00 |
| 46. | Pests and Diseases | 87.83 | | 87.83 | 1,000.00 |
| 47. | Roads, Bridges and Drains | 461.21 | | 461.21 | 900.00 |
| 48. | Supplying | | | | 100.00 |
| 49. | Pruning and Singling | 26.01 | | 26.01 | 200.00 |
| 50. | Timber Clearing | 200.00 | | 200.00 | 2,000.00 |
| 51. | Boundaries | | | | |
| 52. | Thinning Out | 175.00 | | 175.00 | 2,000.00 |
| 53. | Cultivation | 72.00 | | 72.00 | 3,000.00 |
| | Total Immature Rubber | \$1,396.04 | | \$1,396.04 | \$14,200.00 |
| V. New Clearings. | | | | | |
| 54. | Seeds and Nurseries | | | | \$ 300.00 |
| 55. | Felling and Clearing | | | | 5,000.00 |
| 56. | Lining and Holing | | | | 400.00 |
| 57. | Planting | | | | 100.00 |
| 58. | | | | | |
| 59. | | | | | |
| | Total New Clearings | | | | \$ 5,800.00 |
| IV. Buildings, Machinery, Etc. | | | | | |
| 60. | Bungalows | | | | 6,000.00 |
| 61. | Lines | | | | 5,000.00 |
| 62. | Store and Machinery | | | | 1,000.00 |
| 63. | Tool Shed, Rice Store and other Buildings | | | | 1,000.00 |
| 64. | Wells | | | | 500.00 |
| 65. | Furniture | \$ 93.00 | | \$ 93.00 | 500.00 |
| 66. | | | | | |
| 67. | | | | | |
| | Total Buildings, Machinery, Etc. | \$ 93.00 | | \$ 93.00 | \$13,800.00 |
| | Capital Expenditure, IV, V & VI | \$1,489.04 | | \$1,489.04 | \$33,800.00 |
| | 50% General Charges from Sheet 1 | 1,702.58 | | 1,702.58 | 17,000.00 |
| | Total Capital A/c. | \$3,191.62 | | \$3,191.62 | 50,800.00 |
| | Total Revenue A/c. from Sheet 2 | 6,774.54 | | 6,774.54 | 74,280.00 |
| | Grand Total | \$9,966.16 | | \$9,966.16 | \$125,080.00 |

RICE ACCOUNT.

Estate Accounts for

192 .

| | Bags. | Gantangs. | | | Bags. | Gantangs. | |
|------------------------------------|-------|-----------|------------|------------------------------|-------|-----------|------------|
| To Balance from last month | | | | By issued to Coolies | 615 | | \$800.00 |
| „ Rice received this month | | 1,600 | \$2,092.00 | | 20 | | 26.00 |
| | | | | „ issued to Staff | 32 | | 42.56 |
| | | | | „ Loss on issues | | | 547.56 |
| „ Profit Transferred | | | | „ Balance on hand | 329 | | 434.28 |
| | | 1,600 | \$2,092.00 | | 1,600 | | \$2,092.00 |

COOLIES ADVANCE ACCOUNT.

| | | | |
|--------------------------------------|--|--|--|
| To Balance from last month | | By Advances recovered this month | |
| „ Advances issued this month | | | |
| | | „ Balance to next month | |

MANAGER'S ACCOUNT CURRENT.

| | | | |
|---------------------------------------|-------------|---------------------------------------|-------------|
| To Balance from last month | | By Balance from last month | |
| „ Remittance from Head Office | \$10,000.00 | „ Expenditure per sheet No. 3 | \$9,966.16 |
| „ Balance to next month | \$10,000.00 | „ Balance to next month | 33.84 |
| | | | \$10,000.00 |

BALANCE SHEET.

Estate Accounts for 192 .

| LIABILITIES. | | ASSETS. | |
|------------------------------|--------------------|----------------------------|--------------------|
| Unclaimed Wages | \$ 25.00 | Report Account | \$9,966.16 |
| Temple Fund | 20.00 | Rice Stock Account | 434.28 |
| Sundry Earnings | 55.00 | Stock Account | 655.60 |
| Manager | 586.36 | Stamps Account | 1.76 |
| 1st Assistant | 319.36 | Bank Account | 7,926.00 |
| 2nd Assistant | 269.36 | Cash | 132.00 |
| Visiting Doctor | 200.00 | | |
| Hospital Dresser | 150.00 | | |
| Office Clerk | 124.68 | | |
| Field Conductor | 124.68 | | |
| Fitter | 60.00 | | |
| Hunter | 20.00 | | |
| Contractor Ah Seng | 2,028.55 | | |
| Contractor Ramasamy | 700.00 | | |
| Check Roll Account | 1,029.69 | | |
| Supply Agency | 168.00 | | |
| Charcoal Produce Co. | 96.40 | | |
| Engineering Co. | 55.00 | | |
| Shippers Co. | 220.72 | | |
| Recruiters Co. | 29.80 | | |
| Rice Supply Agency | 2,092.00 | | |
| Drug Supply Co. | 150.00 | | |
| Furniture Co. | 90.50 | | |
| Stationery Co. | 10.00 | | |
| Estate Shop | 185.70 | | |
| Agents | 305.00 | | |
| Account Current | 10,000.00 | | |
| | <u>\$19,115.80</u> | | <u>\$19,115.80</u> |

STOCK ACCOUNT.

Estate Accounts for January, 192 .

| Goods. | Balance from last month. | | Purchased this month. | | Used this month. | | Balance to next month. | |
|---------------------|--------------------------|--------|-----------------------|-------------------|-----------------------|-------------------|------------------------|-----------------|
| | Quantity. | Value. | Quantity. | Value. | Quantity. | Value. | Quantity. | Value. |
| Momi Chests .. | | | 100 | \$250.00 | 2 broken. 53 used. | \$ 5.00 132.50 | 45 | \$112.50 |
| Hoop Iron Reels | | | 12 | 30.00 | 3 | 7.50 | 9 | 22.50 |
| Nails 1 in. Kegs | | | | | | | | |
| " 1½ in. " | | | 2 | 40.00 | ½ | 10.00 | 1½ | 30.00 |
| Sodium Bisulphite | | | | | | | | |
| Drums | | | 1 | 25.00 | ½ | 13.00 | ½ | 13.00 |
| Acetic Acid Jars | | | 5 | 125.00 | 3 | 75.00 | 2 | 50.00 |
| Collecting Cups .. | | | 5,000 | 200.00 | | | 5,000 | 200.00 |
| Tapping Knives doz. | | | 6 | 36.00 | 1 | 6.00 | 5 | 30.00 |
| Spouts .. | | | 5,000 | 26.00 | 1,000 | 5.00 | 4,000 | 20.00 |
| Cotton Waste lbs. | | | 20 | 6.00 | 3 | 0.90 | 17 | 5.10 |
| Liquid Fuel .. | | | | | | | | |
| Empty Drums .. | | | | | | | | |
| Kerosine Oil tins | | | 6 | 18.00 | sold 4 | 12.00 | 2 | 6.00 |
| Lubricating Oil .. | | | 4 | 8.00 | 1 | 2.00 | 3 | 6.00 |
| Bar Soap Cases | | | | | | | | |
| Charcoal Pikuls | | | 60 | 96.00 | 35 | 56.00 | 25 | 40.00 |
| Brandy Bottles | | | | | | | | |
| Jodelite Gallons | | | | | | | | |
| Tar Tins | | | 2 | 5.00 | ½ | 1.75 | 1½ | 3.25 |
| Brass wire gauze | | | | | | | | |
| Sq. ft. | | | 50 | 40.00 | 20 | 16.00 | 30 | 24.00 |
| Scrap bags .. | | | | | | | | |
| Axes .. | | | 12 | 42.00 | 6 | 21.00 | 6 | 21.00 |
| Lime bags | | | | | | | | |
| Changkols .. | | | 50 | 125.00 | 40 | 100.00 | 10 | 25.00 |
| Latex Pails .. | | | 30 | 90.00 | 30 | 90.00 | | |
| Sodium Sulphite .. | | | | | | | | |
| Stationery .. | | | | | | | | |
| Pruning Knives .. | | | 12 | 30.00 | 6 | 15.00 | 6 | 15.00 |
| Do. Saws .. | | | | | | | | |
| Drugs .. | | | | | | | | |
| Cup hangers .. | | | 2,000 | 52.00 | 1,000 | 26.00 | 1,000 | 26.00 |
| Engine grease tin | | | 1 | 3.00 | ¼ | 0.75 | ¾ | 2.25 |
| Hurricane lamps .. | | | 3 | 12.00 | 2 | 8.00 | 1 | 4.00 |
| | | | | <u>\$1,259.00</u> | | <u>\$603.40</u> | | <u>\$655.60</u> |

PROGRESS OF FIELD WORKS.

Estate Accounts for January, 192

| | This Month. | Previously. | Total. | REMARKS. |
|---------------------------|-------------|-------------|--------|------------|
| Felled acres | | | | |
| Lined " | | | | |
| Holed " | | | | |
| Planted " | | | | |
| Supplied " | | | | |
| Weeded " | 1,000 | | 1,000 | Field 1—10 |
| Thinned trees | 1,700 | | 1,700 | " 3 & 10 |
| Cultivation acres | | | | |

LABOUR FORCE.

TAMIL COOLIES.

| | Tamils. | Chinese. | Others. | Total. | |
|--------------------------|---------|----------|---------|--------|-----------------------------|
| Men | | | | | Balance from last Month .. |
| Women | 152 | 249 | 5 | 406 | From India 150 |
| Boys and Girls (working) | | | | | Add arrived this Month .. |
| | | | | | Recruited Locally 3 |
| | | | | | |
| | | | | | Deduct |
| | | | | | Deceased |
| | | | | | Paid off |
| | | | | | Absconded 1 |
| Total | | | | | Total Tamils 152 |

ACREAGE STATEMENT.

| | Field Nos. | Acreage. | Number of Trees. | Trees in Tapping. | Number of Tapping Tasks. | Trees per acre. | System of Tapping. |
|-------------------------|------------|----------|------------------|-------------------|--------------------------|-----------------|--------------------|
| Rubber Planted 1911 .. | 1 & 2 | 200 | 20,000 | 20,000 | 120 | | |
| " " 1912 .. | 3—5 | 300 | 30,000 | 30,000 | | | |
| " " 1917 .. | 6—10 | 500 | 75,000 | | | | |
| " " 19 .. | | | | | | | |
| " " 19 .. | | | | | | | |
| " " 19 .. | | | | | | | |
| " " 19 .. | | | | | | | |
| " " 19 .. | | | | | | | |
| " " 19 .. | | | | | | | |
| " " 19 .. | | | | | | | |
| " " 19 .. | | | | | | | |
| " " 19 .. | | | | | | | |
| " " 19 .. | | | | | | | |
| " " 19 .. | | | | | | | |
| Total Rubber Planted .. | 1/10 | 1,000 | 125,000 | 50,000 | 120 | | |
| Other Products .. | | | | | | | |
| Reserve Available .. | | | | | | | |
| Waste Land .. | | | | | | | |
| Building Sites .. | | | | | | | |
| Totals | 1/10 | 1,000 | 125,000 | 50,000 | 120 | | |

Estate Accounts for January, 192

| Date. | Rainfall in Inches. | Daily Outturn of Coolies. | DRY RUBBER ACCOUNT. | | | | Total. |
|------------------------|---------------------|---------------------------|---------------------|--------------|--------------|--------------|---------|
| | | | Sheet. | No. 1 Crepe. | No. 2 Crepe. | No. 3 Crepe. | |
| 1 .. | | 137 | 345 | 215 | 130 | | 690 |
| 2 .. | | 21 | 378 | 209 | 145 | | 732 |
| 3 .. | 1.38 | 136 | Rain no tapping | | | | |
| 4 .. | | 139 | 360 | 261 | 139 | | 760 |
| 5 .. | | 137½ | 350 | 224 | 130 | | 704 |
| 6 .. | .15 | 136 | 250 | 222 | 98 | | 570 |
| 7 .. | | 21 | 300 | 258 | 105 | | 663 |
| 8 .. | | 137 | 396 | 227 | 142 | | 765 |
| 9 .. | | 134 | 365 | 206 | 125 | | 696 |
| 10 .. | | 135 | 320 | 216 | 136 | | 672 |
| 11 .. | .83 | 141 | 152 | 163 | 61 | | 376 |
| 12 .. | | 138½ | 360 | 226 | 139 | | 725 |
| 13 .. | | 142 | 375 | 243 | 132 | | 750 |
| 14 .. | | 21 | 391 | 170 | 135 | | 696 |
| 15 .. | .96 | 139 | | 311 | 76 | | 387 |
| 16 .. | | 135 | 396 | 236 | 150 | | 732 |
| 17 .. | | 135 | 420 | 191 | 149 | | 760 |
| 18 .. | | 137 | 405 | 192 | 138 | | 735 |
| 19 .. | | 141 | 390 | 180 | 116 | | 686 |
| 20 .. | | 138 | 350 | 233 | 137 | | 720 |
| 21 .. | | 21 | 356 | 213 | 126 | | 695 |
| 22 .. | 2.25 | 21 | Rain no tapping. | | | | |
| 23 .. | | 131 | 398 | 201 | 139 | | 738 |
| 24 .. | | 137 | 375 | 217 | 130 | | 722 |
| 25 .. | | 140 | 352 | 218 | 135 | | 705 |
| 26 .. | | 142 | 370 | 225 | 135 | | 730 |
| 27 .. | | 138 | 343 | 231 | 130 | | 704 |
| 28 .. | .06 | 21 | 286 | 207 | 113 | | 606 |
| 29 .. | | 137 | 389 | 215 | 147 | | 751 |
| 30 .. | | 139 | 320 | 284 | 126 | | 730 |
| 31 .. | | 139 | 400 | 206 | 144 | | 750 |
| Total | 5.66 | 3,567 | 9,892 | 6,400 | 3,708 | | 20,000 |
| Add Excess to .. | | | | | | | |
| Previously | | | | | | | |
| Grand Total | 5.66 | | 9,892 | 6,400 | 3,708 | | 20,000 |
| Estimate | | | 110,000 | 60,000 | 30,000 | | 200,000 |
| Same date last year .. | | | | | | | |

(Sheet 8 continued overleaf).

CROP DESPATCHED.

| | Invoices Nos. | No. of Cases. | GRADES. | | | | | Balance in Hand. | |
|---------------|---------------|---------------|---------|--------------|--------------|--------------|--------|------------------|--|
| | | | Sheet. | No. 1 Crepe. | No. 2 Crepe. | No. 3 Crepe. | Total. | | |
| Previously .. | | | | | | | | | 11,000 lbs. on Hand Valued @ say \$0.50 per lb. @ \$5.500 is fully insured against Fire. |
| This Month.. | 12 | 53 | 5,000 | 2,800 | 1,200 | | 9,000 | 11,000 | |
| Total .. | | | | | | | | | |

MANAGER'S CERTIFICATE. I hereby certify that all Kanganies and Coolies have been paid in full to the end of 19.....and that the Balance due to them on the last day of 19.....was \$1,029.69 as per Check Roll and I further certify that the estate books are written up to date, that the foregoing report and accounts agree with these books, and that all outstanding advances are good and recoverable. All buildings and contents are fully insured against fire.

Date,.....

Check Roll Average this Month. Chinese 15 cents. per lb. tapping contract. Tamils 44.051 cents.

.....
Manager.

APPENDIX E.

.....Estate Stock Account for.....19.....

| Goods. | Balances from last month. | Purchased this month. | Used this month. | Balances to next month. | Remarks. |
|-----------------------------|---------------------------|-----------------------|------------------|-------------------------|----------|
| Momi chests .. | | | | | |
| Hoop iron reels .. | | | | | |
| Nails kegs .. | | | | | |
| Acetic Acid jars .. | | | | | |
| Collecting cups .. | | | | | |
| Tapping knives .. | | | | | |
| Spouts .. | | | | | |
| Kerosine oil .. | | | | | |
| Lubricating oil .. | | | | | |
| Cup hangers .. | | | | | |
| Scrap bags .. | | | | | |
| Pails pairs .. | | | | | |
| Battens for momi chests .. | | | | | |
| Brass wire gauze sq. ft. .. | | | | | |
| Changkols .. | | | | | |
| Forks .. | | | | | |
| &c., &c., &c., .. | | | | | |

APPENDIX B.

.....Estate Crop and Despatch Book for the Month of.....19....

[illegible]

APPENDIX D.

.....Estate Rice Register for the Month of.....19....

[illegible]

**REDUCTION
RATIO
20:1**



2.5 mm
ABCEFGHIJ KLMNOPQRSTUWVXYZ
abcde fghijklmnopqrstu vwxyz
1234567890

2.0 mm
ABCEFGHIJ KLMNOPQRSTUWVXYZ
abcde fghijklmnopqrstu vwxyz
1234567890

1.5 mm
ABCEFGHIJ KLMNOPQRSTUWVXYZ
abcde fghijklmnopqrstu vwxyz
1234567890



PM-MGP 13"x18"
METRIC GENERAL PURPOSE TARGET
PHOTOGRAPHIC



200 mm

150 mm

100 mm



ABCEFGHIJ KLMNOPQRSTUWVXYZ
abcde fghijklmnopqrstu vwxyz
1234567890

ABCEFGHIJ KLMNOPQRSTUWVXYZ
abcde fghijklmnopqrstu vwxyz
1234567890

ABCEFGHIJ KLMNOPQRSTUWVXYZ
abcde fghijklmnopqrstu vwxyz
1234567890

ABCEFGHIJ KLMNOPQRSTUWVXYZ
abcde fghijklmnopqrstu vwxyz
1234567890

1.0 mm
1.5 mm
2.0 mm
2.5 mm

A3

A4

A5

PRECISIONSM RESOLUTION TARGETS



1303 Geneva Avenue
St. Paul, MN 55119

ABCEFGHIJ KLMNOPQRSTUWVXYZ
abcde fghijklmnopqrstu vwxyz
1234567890

ABCEFGHIJ KLMNOPQRSTUWVXYZ
abcde fghijklmnopqrstu vwxyz
1234567890

ABCEFGHIJ KLMNOPQRSTUWVXYZ
abcde fghijklmnopqrstu vwxyz
1234567890



APPENDIX C

Check Roll of.....Estate for the Month of.....19....

[illegible]

**REDUCTION
RATIO
16:1**



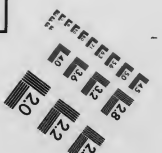
2.5 mm
ABCDEF GHIJ KLMNOPQRSTU VWXYZ
abcde fghij klmnopq rstuvwxyz
1234567890

2.0 mm
ABCDEF GHIJ KLMNOPQRSTU VWXYZ
abcde fghij klmnopq rstuvwxyz
1234567890

1.5 mm
ABCDEF GHIJ KLMNOPQRSTU VWXYZ
abcde fghij klmnopq rstuvwxyz
1234567890



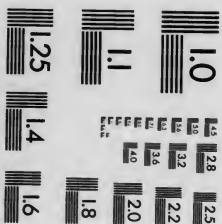
PM-MGP 13"x18" METRIC GENERAL PURPOSE TARGET PHOTOGRAPHIC



200 mm

150 mm

100 mm



ABCDEF GHIJ KLMNOPQRSTU VWXYZ
abcde fghij klmnopq rstuvwxyz
1234567890

ABCDEF GHIJ KLMNOPQRSTU VWXYZ
abcde fghij klmnopq rstuvwxyz
1234567890

ABCDEF GHIJ KLMNOPQRSTU VWXYZ
abcde fghij klmnopq rstuvwxyz
1234567890

ABCDEF GHIJ KLMNOPQRSTU VWXYZ
abcde fghij klmnopq rstuvwxyz
1234567890

1.0 mm
1.5 mm
2.0 mm
2.5 mm



A5



A4

A3



PRECISIONSM RESOLUTION TARGETS



1303 Geneva Avenue
St. Paul, MN 55119

4.5 mm
ABCDEF GHIJ KLMNOPQRSTU VWXYZ
abcde fghij klmnopq rstuvwxyz
1234567890

3.5 mm
ABCDEF GHIJ KLMNOPQRSTU VWXYZ
abcde fghij klmnopq rstuvwxyz
1234567890

3.0 mm
ABCDEF GHIJ KLMNOPQRSTU VWXYZ
abcde fghij klmnopq rstuvwxyz
1234567890



7

Check Roll of Estate for the Month of 19....

[illegible]

APPENDIX C.

Check Roll of.....Estate for the Month of.....19....

[illegible]

7

Dr.

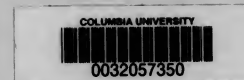
Cr.

[illegible][illegible]

Dr.

Cr.

[illegible]



NEH

MAR 11 1994

MSH 00610

JUL 25 1920

**END OF
TITLE**